

**INTEGRATING RECORDS MANAGEMENT INTO THE EXTRACTIVE INDUSTRIES  
TRANSPARENCY INITIATIVE IN TANZANIA**

By

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## **ABSTRACT**

Efficient records management is a founding block for successful transparency and accountability initiatives. Extractive Industries Transparency Initiative (EITI) promotes transparency and accountable management of extractive resources by disclosing governments' and extractive companies' value chain information in resource-rich countries. Without proper management of records, transparency and accountability in the extractive industry become difficult. This study sought to explore the integration of records management in the Tanzania Extractive Industries Transparency Initiative (TEITI) with the view to develop a framework for incorporating records management in such an initiative. This qualitative case study anchored on the interpretivism research paradigm used the researcher's conceptual framework as a theoretical lens. The study sample was purposively selected from the public institutions involved in TEITI, namely, TEITI Committee and the Secretariat, Mining Commission, Records and Archives Management Department, Tanzania Revenue Authority, and Regional Mines Office Dodoma. Data were collected through in-depth interviews, focus group discussions, observation, and analysis of documents.

The study established that Tanzania has a well-established archives and records management infrastructure. However, institutions involved in TEITI did not implement the infrastructure or developed in-house procedures to incorporate records management in the initiative. Also, the non-involvement of various players of the extractive sector in TEITI resulting in silos approaches to the initiative was noted. In addition, the studied institutions do not plan for their records management activities, and the budgets to support records management activities are inadequate. Records management staff are also insufficient, and their competencies to manage records mining activities is limited.

The study concludes that because of the failure to integrate records management in TEITI, the initiative will not succeed in releasing its goal of bringing about transparency and accountability in the extractive sector in Tanzania until deliberate efforts are taken to incorporate records management as a critical component of the initiative. The study proposes a framework upon which the TEITI Committee, institutions and governments can apply to integrate records management in the EITI.

Overall, the study bridges the gap of a missed inclusion of records management in the EITI initiative by proposing a framework. A further study on the underlying factors deterring the integration of records management in the organisational business process of institutions involved in TEITI is proposed.

**Keywords:** Tanzania, Extractive Industries, Transparency Initiative, TEITI, records management, records infrastructure, records standards, records procedures, information availability, information accessibility, information disclosure, staff competencies.

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## DECLARATION

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I declare that the above thesis is my own work and that all the sources that I have used or quoted have been indicated and acknowledged by means of complete references.

I further declare that I submitted the thesis to originality checking software and that it falls within the accepted requirements for originality.

I further declare that I have not previously submitted this work, or part of it, for examination at Unisa for another qualification or at any other higher education institution.



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## **CHAPTER ONE**

### **INTRODUCTION: SETTING THE SCENE**

#### **1.1 Introduction and background to the study**

Transparency and Accountability Initiatives (TAIs) have received increased attention at the turn of the 21st century. Economic, political and social problems facing global societies over the years such as political instability, extreme poverty and massive unemployment, increasing corruption, poor governance, poor infrastructural development, low level of human resource development, widespread discrimination, weak institutional and administrative capacity, injustice and inequality, poor health prospects, among others, have been associated with lack of transparency and accountability mechanisms in place that would ensure good governance (Koirala 2013; Tshering 2016). Under these circumstances, many developing countries have continued to remain laggards in social, economic and political developments despite efforts to create and implement socio-economic policies.

The TAIs have emerged to address government failures to fulfil citizens' expectations, fill the gaps of democratic and economic deficiencies, and gain the trust and goodwill of various stakeholders (McGee & Gaventa 2011:6; Patel 2013:56). TIAs are expected to reduce suspicion, hostility, corruption, misappropriations of public resources, malpractices, inefficiency and incompetence; bring about desired changes and cultivate trust among organisations, civic and government officials in addition to motivating citizens to participate in governance and contribute to broader peace and reconciliation processes in post-conflict countries. The initiatives to institute transparency and accountability in government twigs in multifaceted slants, each focusing on a specific thematic area. The one focusing on the extractive industries is the Extractive Industries Transparency Initiative (EITI).

Scholars agree that efficient records management is the foundation block for successful transparency and accountability initiatives without which organisations' efficiency would be compromised, leading to corruption and loss of confidence (Rotich, Mathangani & Nzioka 2017:127). In fact, records management plays an important supporting role in almost every field. Despite the acknowledged

essential role of records management in fostering transparency and accountability endeavours, EITI excludes records management as an essential component of the initiative. EITI, which aims to bring about transparency and accountability in the extractive industry, focuses exclusively on information disclosure by encouraging extractive companies to publish what they pay to governments and the governments to publish what they receive from these companies. This information can then be reconciled by an Independent Administrator (IA) (Natural Resources Governance Institute 2010). Indeed, EITI has missed underscoring how information disclosure requires quality information in the extractive industries to be created in the first place, managed, used and preserved for as long as necessary. The quality information disclosed can provide the desired transparency and accountability. Accordingly, this study explored the integration of records management in the Tanzania Extractive Industries Transparency Initiative (TEITI) and, ultimately, developed a framework that incorporates records management into the EITI.

This chapter presents an overview of EITI globally and specifically in Tanzania; the role of records management in the EITI; problem statement; the purpose of the study; research objectives; discussion of key terms; and the study's conceptual framework. The chapter also discusses the originality and contribution of the study, scope and delimitation; an overview of the research methodology; and the thesis's overall structure. The following section discusses EITI from a global perspective and, finally, then specific reference to Tanzania.

## **1.2 Extractive Industries Transparency Initiatives**

EITI is one of the TAI that has been accepted globally as a solution to weak governance in resource-rich countries (Haufler 2010:53). The initiative aims to promote transparent and accountable management of extractive resources—oil, gas, and minerals—by disclosing government and company value chain data in resource-rich countries (Natural Resource Governance Institute 2015:2). As EITI (2005:2) would attest, the country's natural resources—oil gas and mining—belong to the citizens. However, these potentials are not realised and tend to be associated with increased mistrust, suspicion, hostility, poverty, conflict, and corruption, most often driven by lack of transparency and accountability shrouding the companies' payments to the governments and revenues the governments receive. Thus, proponents of EITI contend that if extractive firms disclose payments to governments publicly, citizens would be able to hold governments and firms accountable.

Consequently, this arrangement could improve natural resource management, reduce corruption and mitigate conflicts (Haufler 2010:53).

EITI was launched in 2002 after Tony Blair, the then UK prime minister, delivered a speech at the World Summit on Sustainable Development (WSSD) in Johannesburg, South Africa. Since then, EITI has been advanced and overseen by a coalition of governments, companies, civil societies, investors and international organisations. The EITI is guided by twelve (12) principles (*see Annexe-I*), which were endorsed by the countries, companies and civil societies that subsequently attended the Lancaster House Conference in London in 2003. Thus, countries intending to implement the initiative ought to take the steps necessary to become EITI candidates. Also, the countries are obliged to fulfil eight requirements (*see Annexe-II*). Countries that comply with these requirements are then validated after three years through an assessment process, which ensures that countries are implementing EITI in accordance with the provisions of EITI Standards.

Furthermore, EITI Standards require the implementing countries and extractive firms to generate and disclose information on the extractive value chain from the start of extraction to how the revenues reach the governments and how they contribute to the economy. The information disclosure should be on the legal and institutional framework for allocating contracts; registering licences; detailing who are beneficiaries of the operations; producing data - how much is produced; disclosing payments; disclosing government receipts; transferring to local government, and contributing to the economy, including employment (EITI International Secretariat 2017).

To meet the EITI requirements and conditions, implementing countries implicitly also ought to create information in the form of records to meet the provisions of evidence of the transactions; manage the records to protect the authenticity, reliability, integrity, and usability over time and preserve them for as long as necessary. Fifty-four countries all over the world are now members of the EITI. Twenty-five countries of these are from Africa (*see Annexe-III*).

### **1.2.1 Extractive Industries Transparency Initiatives in Tanzania**

Tanzania joined the EITI in 2009 and became compliant with EITI transparency standards in 2012. The country joined the initiative to complement the already existing efforts aimed to strengthen good

governance across all sectors and respond to the global call on the need to improve transparency, accountability, and citizen participation in governance. In fact, transparency and accountability have remained Tanzania's priorities since the country attained its independence to improve service delivery and make the government more accountable to its people. Accountability and transparency are enshrined in the United Republic of Tanzania's constitution, which provides citizens' rights to access and disseminate information (Marcossy 2008:3). Specifically, Article 8 (1) (c) of the constitution states that the government shall be accountable to the people; and (d) the people shall participate in the affairs of their government under the provisions of the Constitution (United Republic of Tanzania [URT] 2005:13). Furthermore, Article 18 (a) to (d) stipulates that every citizen has freedom of opinion and expression of his or her ideas; has the right to seek, receive and, or disseminate information regardless of the national boundaries; has the freedom to communicate coupled with protection from interference from his communication; has a right to be informed at all times of various important events of life and activities of the people and issues of societal importance (URT 2005:16).

The government's commitment to enhancing transparency and accountability is noticeable in the cross-cutting reforms pursued since the 1990s. These reforms are evident in the areas of Local Government Reform Programme (LGRP), Public Financial Management Reform Programme (PFMRP), Legal Sector Reform Programme (LSRP), Decentralisation by Devolution (D-by-D), PSRP sub-component to reform records management, and the introduction of the National Strategy for Growth and Reduction of Poverty (known as MKUKUTA I & II by its KiSwahili acronym). Similarly, the country's adoption of the Natural Resource Charter, Participation in the Paris Declaration on Aid Effectiveness, and membership in the Open Government Partnership (OGP) serve as opportunities for reinforcing openness, transparency, and accountability in the country.

When the country was joining the EITI, the former president of Tanzania Jakaya Mrisho Kikwete asserted:

“[We] are committed to the EITI process because it is aligned with our policy of promoting transparency and accountability in the management and use of our natural resources. It is critical for promoting sustainable development and poverty eradication in the country.” (IHRB 2016:9).



Tanzania's efforts to improve transparency and accountability in the extractive industry were accelerated by the reforms comprising policy and legislation established to facilitate a favourable environment for exploring natural resources. As a result, the exploration for gas and oil along the coast increased, including private companies in the extractive industry. This progress notwithstanding, questions emerge in public debates on the overall management of natural resources and the benefits it offers to the country and communities. The public was concerned about whether the country is getting a fair share of its natural resources and how they benefitted from these resources. The Bomani, Masha and Kipokola commissions had explored the reasons behind the minimal contribution of the sector. The commissions' reports indicate that the extractive companies' operations in exploiting the natural resources were largely shrouded in secrecy and lacked transparency (MM Attorneys 2016:3; Poncian & Kigodi 2018:109).

A Multi-Stakeholder Working Group (MSG) comprised representatives from Civil Society Organisations, extractive companies, and the government was inaugurated in November 2009 to address the matters revealed by the commissions' reports and lead the implementation of the EITI in Tanzania. In addition, the Ministry of Energy and Mineral, through the Tanzania extractive industries transparency and accountability committee, was mandated with the role of coordinating and operating all matters relating to the extractive industries and ensure that transparency and accountability prevailed in the sector (Poncian & Kigodi 2018:109; URT 2015:9).

Furthermore, a Memorandum of Understanding (MoU) was signed on 10 March 2010 by the government, civil society community, and companies engaged in extractive industries. The MoU acknowledged the government's decision to join EITI, endorsed the principles and criteria of the EITI, and established the Tanzania Extractive Industries Transparency Initiative (TEITI) to implement the principles and criteria of EITI in Tanzania (URT 2010:1). According to URT (2010:2), the objectives of the TEITI MoU include the intentions to:

- attain regular disclosure, reconciliation, and publication of payments made by the companies to the government and corresponding revenues received by the government from the companies;

- ensure that all EITI activities, processes, and requirements are applied to all companies operating in Tanzania, including those which are State-owned; and
- carry out the design, implementation, evaluation, and modification of EITI activities and processes with the participation of the civil society, companies, and the government working together as stakeholders.

Since the MoU signing, the MSG has been working to implement and institutionalise EITI in Tanzania. Ten reconciliation reports have been published since the country joined the initiative in 2009 detailing the revenue collected from the extractive companies. The reconciliation exercise aims to help the Tanzania government identify the positive contribution of minerals resources to the country's socio-economic development and realise their potential through improved resource governance and full implementation of the principles and criteria of the EITI (Boas & Associates 2017: iii). However, several queries remain unclear on what the companies are paying versus what they should be paying, on the transparency of licensing – whether fair terms are negotiated, and on the whole expenditure side.

### **1.3 Role of records management in the EITI**

The EITI has significant implications for how the records of the extractive industry should be managed. After all, records are the founding blocks for successful transparency and accountability initiatives (Duggan 2012; Obama 2011) and, thus, they need to be appropriately managed to ensure that they are authentic and reliable enough to provide the means by which transparency and accountability can be demonstrated and measured (Lipchak, 2002:28). Emphasis on information disclosure promoted by EITI is achievable when the public can access relevant and quality information, which will allow them to learn about the inner workings of the extractive companies and the government in the extractive industry. However, quality disclosure depends on governments and extractive firms' ability to create and maintain reliable, trustworthy, accurate, and inferable records that provide evidence of a policy, actions, and tractions that people can access (Thurston 2012:1; Michener & Bersch 2011:9). Undoubtedly, as the Lord Chancellor (2009:4) argues, information disclosure, which is associated with freedom of information legislation, is only as good as the quality of the records and other information to which it provides access. Indeed, access to information rights is of little use if reliable records are not created in the first place, or if they cannot be found when

needed, or if the arrangements for their eventual destruction or transfer to an archives service are inadequate (Lipchak 2002:4; Shepherd, Stevenson & Flinn 2010:228). Non-retrievable records, hence unused, make governments and extractive firms unevaluated or unquestioned, even when their actions and decisions may have been based on reliable and accurate records.

Basically, accountability requires the governed to hold government officials, the public sector, and civil institutions accountable for their actions or inaction (Malena, Forster & Singh 2004:8; Thurston 2012). Moreover, accountability demands transparency of processes. Willis (2005:90-93) contends that transparency and accountability combine to deliver a due process, which includes aspects such as preparation for action and decisions, legalising and executing them under the rule-of-law through a democratic process that respects human rights. Also, the process includes free and direct access to information related to the execution of decisions and actions by those who have the right to know what and how things have been done. Documentation of this due process in records and access to them would enable citizens to hold those charged with the management of the organisations accountable for their conduct and the delivery of outcomes. In fact, accurate and complete records allow and support proper processes and show how processes have been undertaken, hence allowing for review, challenges and appeals. Without complete, accurate, trustworthy, and inferable records, there can be no accountability because there can be no knowledge of the decisions undertaken. Thurston (2012) asserted that it is crucial to take an in-depth look at the factors that make information trustworthy because accountability relies on evidence derived from official records, which must be trusted, complete and integrity-ridden. Poorly-managed records tend to be incomplete, difficult to retrieve, and hard to authenticate. Consequently, these records can easily be manipulated, deleted, fragmented, or lost, leading to the failure of EITI.

Records are the main channel through which the government can be held accountable to the people. For example, during accountability forums, records are consulted as proof of activity by senior managers, auditors, concerned citizens, or anyone inquiring into decisions, a process or performance of an organisation or individuals (Palmer 2000:63-67). Public and private accountability breaches cannot be easily traced to weak or non-existence record-keeping regimes. Palmer (2000:62) echoes this view that citizens who cannot substantiate claims of inefficiency and corruption in delivering public service are in a scrawny position to express their dissatisfaction and demand a better response

from their public institutions. Thus transparency and accountability endeavors require the replacement of anecdotes and guesswork with concrete evidence, a point which is directly linked to records management and, indeed, constitutes the principal goal of transparency (Sunstein 2010). Accordingly, if governments are to be held accountable for their actions in the extractive sector, and if the public has legally enforceable access to government information, it is essential to ensure that evidence is accurately created and managed well and securely preserved. Without reliable, authentic documentary evidence, governments cannot demonstrate to the citizenry that they received and used resources from the extractive sector responsibly and that they had fulfilled their mandate to the people. Consequently, economic crimes cannot be proven, and citizens' rights cannot be protected (Thurston 1998:1).

Regardless of the importance of records management in the EITI, previous studies discoursing on the transparency and accountability matters and, mainly, on the EITI, have leaned towards information disclosure on the revenue accruing from resource extractions by extractive firms and governments but omitted to address the antecedents of information quality and availability (Michener & Bersch 2011:2) that could otherwise make information meaningful to the receivers when disclosed (Hosseini *et al.* 2018:251). Darby (2010:26), for example, mentions that in improving information about natural resource projects, there is disproportionate focus amongst donors regarding the production of information and development of cadastre and registry systems to manage natural resources information. In this regard, thinking about the quality of the information and systems to produce the required information or feed the cadastres and land registries is conspicuously absent. Reflection regarding the accessibility and ease-of-use of such systems to those outside governments is also missing.

The prominence of the idea of information disclosure hypothecates that governments and extractive firms possess quality and handy information but lack the determination to release such information. Because of this omission, the introduction of EITI is shorn of an emphasis on the need for the EITI participating countries to review and/or establish appropriate systems, processes, and controls that guarantee the creation, capture, management, long-term preservation, and accessibility of quality records of the extractive industry as one of the preconditions for EITI membership. An EITI International Secretariat (2016:8) statement supports this viewpoint that “Many EITI countries have

begun to address beneficial ownership, but EITI has yet a long way to go to make sure the information is complete, reliable and comprehensible.”

Without disregarding the initiative's achievements thus far, the consequences of inadequate records management in EITI countries are already apparent. Horace (2014), for example, reveals that because of poor record-keeping, official receipts did not support significant revenues received by government agencies in Sierra Leone. Poor record-keeping also emerges as the reason behind the country's failure to pass its second validation exercise in 2012. Similarly, Myanmar Extractive Industries Transparency Initiative (MEITI) acknowledges that its extractive industry still operates within a framework of limited information. Because of misinformation and historical mistrust, MEITI will not provide a quick fix—"several years are needed for the quality data on the extractive industries sector to live up to international standards..." (Adam Smith International & MDRI CESD 2015:7). One of the actions proposed in the MEITI report is the improvements to ensure the reliability of financial records generated by the government (Myanmar 2017:2).

In Liberia, EITI Beneficial Ownership Report found that the government records on the beneficial owners of companies operating in that country were not up-to-date. The Ministry of Lands, Mineral and Energy, the Forest Development Authority, and the Ministry of Agriculture, for example, did not keep complete records on beneficial owners of Liberia's companies despite such information being collected while awarding contracts and licenses. Finally, the report concluded that government agencies do not publish information or concerns about the accuracy of the information (EITI 2016). Similarly, Indonesia's 2010-11 EITI report documents weaknesses in record-keeping related to the payments of royalties and Sales Revenue Share (PHT\*) by mining companies, which inevitably affected revenue sharing with provinces. Upon payment, companies are obliged to submit the payment slip to the General Directorate of Mineral and Coal and the local government. The 2010-11 EITI Report revealed that not all the mining companies had submitted payment slips to the Directorate, hence resulting in non-recording of payments in the central government system. In some cases, the government had also erroneously recorded corporate income tax payments as royalties in their systems. In other cases, both the companies and the Directorate had used a different formula for calculating royalties. As a portion of royalties is transferred back to the producing region, this weakness in record-keeping might have caused errors in the revenue sharing with provinces. The

many other records management challenges that EITI countries face are listed in the EITI International Secretariat (2016a:4-25).

#### **1.4 Statement of the problem**

Different authors concur that records management is the foundation upon which successful transparency and accountability initiatives depend (Rotich, Mathangani & Nzioka 2017:127). However, existing literature indicates that many countries in Africa, including those participating in the EITI in the ESARBICA, face challenges when it comes to managing records and information resources both in print and electronic formats (Asogwa 2012, IRMT 2003; 2008; 2011; Mnjama & Wamukoya 2007: 279-282). For example, Tanzania, one of the EITI participating countries, is among the countries which face challenges in managing its records and information resources. URT (2011:3-4) indicates that most of the country's records management challenges revolve around records creation, capture, receipt, classification and archiving, use and tracking, storage and protection, vital records, access, and disposition. However, Newa and Mwantimwa (2019:116); Mohamed, Rasheli and Mwagike (2018:51); Kamatula (2018:i-ii); and Oweru and Mnjama (2014:136) provides an extended list of the challenges, which includes: lack of comprehensive Records and Archives Management (RAM) policy; inexistence of RAM guidelines; inadequacy RAM practices; lack of legislation relating to the preservation; weak implementation of policies, circulars, and standards; and unreformed RAM systems. Other challenges include inadequate funding to support training, maintenance of infrastructure, and RAM activities; insufficient records storage space, equipment, and facilities; lack of proper archival handling; lack of adequate security and disaster preparedness measures; inadequate conservation and restoration facilities; and lacks trained and experienced conservators; and shortage of competent staff for e-records.

Tanzania joined and has been implementing EITI for over ten years. However, little is known about how records management has been incorporated into the initiative amid the country's records management challenges. Incorporation of records management in the extractive industry is an essential undertaking to enable the disclosure of quality information that could lead to the envisioned benefits of the EITI. Hosseini *et al.* (2018:258) emphasise that information providers must consider information quality issues while making information available to information receivers. Doing so would help avoid wrong information, biased information, incomplete information, and information

overload. Authors such as Loshin (2007) and Miller (1996) concur that correctness, completeness and timeliness are information qualities that are linked directly to the implementation of quality records management program (Gunnlaugsdottir 2012:172; Brumm 1997:1).

### **1.5 Purpose of the study**

This study aimed to explore the integration of records management in the Tanzania Extractive Industries Transparency Initiative (TEITI) with the view to developing a framework for such integration. The specific objectives to achieve the aim of the study were to:

1. Assess the records management infrastructure in terms of policy, standards, procedures, tools, and systems to support TEITI.
2. Analyse records management processes that support EITI implementation.
3. Determine the responsibilities for implementing and monitoring EITI in Tanzania.
4. Assess the availability and accessibility of records to support TEITI.
5. Establish resource allocation for the management of records to support TEITI.
6. Determine staff capacity and competencies to manage records in the institutions involved in TEITI.
7. Propose a framework for incorporating records management function as an enabler of EITI.

### **1.6 Discussion of terms and concepts**

This part discusses the terms and concepts as applied to this study. The terms and concepts include records, records management, information, information quality, transparency, and accountability.

### **1.6.1 Records**

There are various definitions of the record (Smith 2007; Read & Cinn 2011); however, this study adopted a definition offered by World Bank *et al.* (2000:15), which defines records as A document regardless of form or medium created, received, maintained, and used by an organization (public or private) or an individual in pursuance of legal obligations or in the transaction of business, of which it forms a part or provides evidence”.

### **1.6.2 Records management**

Different authors have defined the term ‘records management’ from varying perspectives, but this study adopted an ISO 15489-1 definition, which defines records management as a

“field of management responsible for the efficient and systematic control of the creation, receipt, maintenance, use and disposition of records, including processes for capturing and maintaining evidence of and information about business activities and transactions in the form of records.” (International Organization for Standardization [ISO] (2016:3).

These definitions fit well with the problem under study, which suggests that governments create and maintain reliable, trustworthy, and accurate records to provide the basis for transparency and accountability, anti-corruption, and 'citizens' rights and economic development (Thurston 2012:1).

### **1.6.3 Information quality**

According to Mai (2013:680), Information Quality (IQ) is intrinsic quality information itself possesses, regardless of situation or context. The assessment of quality is based on the information itself. Extrinsic qualities emerge when answers to these questions are given: Who said it? Who wrote it? What is the source of information? For John (2016), IQ is the value of information for a given use. Moreover, Mai (2013:681) lists attributes that have been associated with or considered



definitional for information quality: Accurate, appropriate, authentic, authoritative, balanced, believable, complete, comprehensive, correct, credible, current, good, neutral, relevant, reliable, objective, true, trustworthy, understandable, useful, usability, valid. Thus, the understanding of information quality is consistent with the aim of the study of examining the management of extractive industry records and how it supports EITI.

#### **1.6.4 Information availability and accessibility**

This study relied on the understanding of information availability and accessibility as provided by Ugah and Okpara (2008) and Onye (2016). According to Ugah and Okpara 2008:1) information availability means its presence for immediate use. However, information may be unavailable for those who need it for whatever use. Thus, accessibility means the user can identify and use the information. For Onye (2016:1), however, the availability of information does not automatically translate into accessibility. Accessibility requires series of protocols such as cataloguing and indexing that helps users to identify and use the information. The understanding of the concepts in this context was applied to this study to assess the availability and accessibility of mining sector records as a precondition to information disclosure advocated by EITI.

#### **1.6.5 Transparency**

The term 'transparency' draws its meaning from the field of communication, journalism, and political science. It is connected to the phenomena of corporate governance, human rights, communication ethics, and institutional behaviour. The concept is often connected to openness, honesty, and telling the truth. In communication, the term transparency represents the possibility of public opinion having access to information and expressing its opinion on the problem of general interest. Indeed, Tapscott and Ticoll (2003:22-25) support this view by indicating that transparency relates to the accessibility of information to stakeholders of institutions regarding matters that affect their interest. However, access to information involves conducting affairs in the open or subject to public scrutiny by keeping observable records of official decisions and activities for subsequent access (Birkinshaw, 2006:189). The opposite of openness is secrecy, a cloak for arbitrariness, inefficiency, and corruption. Secrecy may be necessary, but it has to be justified. Birkinshaw (2006:189-190) explains further that justification is part of transparency, giving adequate reasons for decisions when the power that affects the weak public or individuals brings about either negative or positive outcomes.

Richard W. Oliver (2004), in his booklet, *What is Transparency?* describes the term transparency in a new way as seeing is believing instead of the old idea of 'hearing is believing.' For him, the first model of transparency was passive, whereas the new one is proactive, as it treats transparency from a mere intellectual curiosity to a real-life, real-time requirement that engenders a range of emotional responses. Oliver (2004:5), citing Transparency International (2006), defines government transparency as "a principle that allows those affected by administrative decisions, business transactions, and charitable work to know not only the basic facts and figures but also and mechanisms and process. It is the duty of civil servants, managers, and trustees to act visibly, predictably, and understandably." As well, Piotrowski (2010:1), citing *Webster's New World College Dictionary*, proffers that transparency is an answer to the public's impatience with secrecy and deceit on the part of leaders, institutions, and procedures everywhere.

Hood and Heald (2006:135) extend the understanding of the term transparency by alluding to the following directions of the term: upward, downward, and inward. In this regard, upward transparency occurs when organisation hierarchical supervisors can observe the behaviour and conduct of their subordinates; transparency down is when subordinates can gain information on the conduct of their supervisors; transparency outward is when individuals can observe what is taking place in the environment outside of the organisation, and inward form of transparency is when outsiders can observe what is happening inside the organisation.

#### **1.6.6 Accountability**

The term 'accountability' has featured in a wide range of areas, but its definition remains largely unclear. In fact, different academic disciplines and professions have appropriated the term and assigned to it diverse meanings related to specific contexts. However, there is a consensus among the literature that accountability is an essential dimension of good governance. For Mayernik (2017:1), accountability means having to justify actions and decisions to individuals or organizations. However, Shafritz (1988) views accountability as an obligation for keeping accurate records of property, documents, or funds.

Further description of the term is offered by Palmer (2000:63), who views accountability on micro and macro levels. At the micro-level, accountability is linked to efficiency in investment and the production and delivery of public goods and services, whereas at the macro level, accountability includes ensuring congruence between public policy and actual implementation and efficiency allocation and use of public resources. It involves ensuring financial accountability through effective accounting and auditing systems for the overall performance. Ebrahim (2010:9), in his work on accountability for government and non-profit organisations, refers the term accountability to a wide spectrum of public expectations dealing with organisational performance, responsiveness, and even the morality of government and non-profit organisations.

### **1.7 Conceptual framework guiding the study**

The study was guided by a conceptual framework developed by the researcher. A conceptual framework is a researcher's map of matters to be investigated. It also provides a scope of the essential variables to be studied or specifies what information should be collected and analysed (Ngulube 2020). Ngulube (2020:31) identifies five ways of formulating a conceptual framework of a study as "(i) putting together various concepts from different theories, (ii) aspects of a theory, (iii) incorporating aspects of a theory or theories, concepts from the literature, personal experiences, knowledge of the context and models, (iv) integrating all the concepts from more than one theory, and (v) combining concepts from the extant literature". The framework for this study falls in the (iii) category as identified by Ngulube (2020).

The framework for this study, as reflected in Figure 1.1 consists of the five elements essential to supporting information disclosure as emphasised by EITI to actuate the envisioned transparency and accountability. The elements of the framework are discussed below:

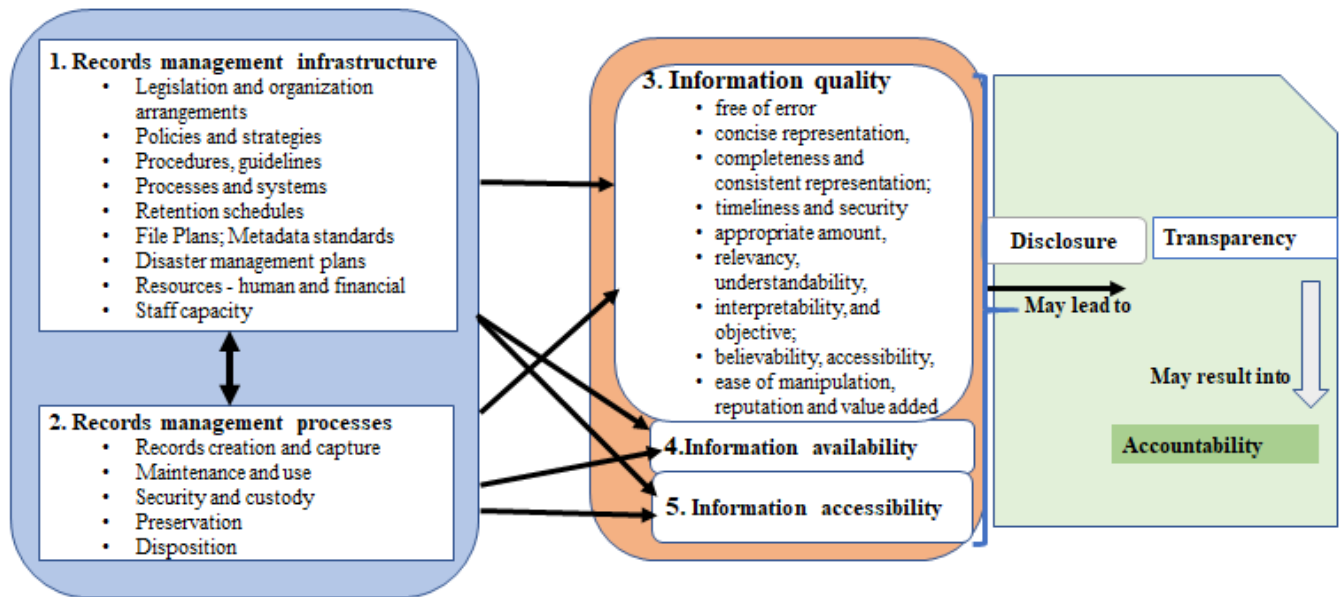
- **Element 1: records management infrastructure:** This is the foundation upon which the records and archives management programme depend. It incorporates components such as legislation, policies and strategies, procedures, guidelines, processes and systems, retentions schedules, file plans, metadata standards, disaster management plans, resources (human and financial) and staff capacity. As Rotich, Mathangani and Nzioka (2017:129) contend, records management infrastructure guides, strengthens, and controls the creation, capture, access,

security, track the movement and use of the records, and enhance the quality of information, which is indeed essential for transparency and accountability.

- **Element 2: records management processes:** This refers to all records management activities implemented within the records management infrastructure. It includes the operationalisation of legislation, policy, procedures, guidelines, and systems in the creation, capturing and maintenance and handling of records, accessibility and use, preservation and dispositions, enforcement of business continuity, and monitoring and improving records management practices. Organisations that implement records management processes in line with the records management infrastructure requirement are likely to guarantee the creation and management of authentic, reliable, complete, unaltered, and useable information and records, which, when disclosed, can help boost transparency and accountability objectives.
- **Element 3: information quality:** This is a product resulting from records management practices based on the tenets of the records management infrastructure. Organisations with well-developed records management infrastructure and used the framework to direct the records management practices are likely to create and manage high-quality information and records. This part of the framework borrows elements of information quality suggested by Kahn, Strong and Wang (2002:188), that is, error-free, concise representation, completeness and consistent representation, timeliness and security, appropriate amount, relevancy, understandability, interpretability, and objective; believability, accessibility, ease of manipulation, reputation and value-added.
- **Element 4: Information availability** is an element of the infrastructure that refers to information and records ready for use. Information availability hinges on records management practices aligned with the records management procedures, guidelines, standards, and systems.
- **Element 5: Information accessibility:** this element refers to factors that make information accessible whenever necessary. It comprises operationalised machinery of the records management infrastructure such as information access laws, such as the Freedom of Information Act (FOIA), procedures for protecting records from loss or destruction, and

legal provisions that necessitate organisations to maintain records for as long as necessary. The element is also associated with the organisation's records management processes on records storage, media handling, presence and implementation of business continuity and disposition. Figure 1.1 summarises the elements of the conceptual framework:

**Figure 1:1 Conceptual framework**



Source: Researcher's compilation (2019)

The study's objectives were based on the constructs from the framework that provided an in-depth exploration of the extent to which Tanzania has integrated records management in TEITI while addressing the challenges likely to impede elements of the information quality as proposed by the framework. Thus, exploring the machinery and practices that make information trustworthy, visible, and inferable (Michener & Bersch 2013) can hopefully fill in the literature gap pertaining to omissions of previous works on transparency and accountability to focus exclusively on information disclosure.

## 1.8 Originality and contribution of the study

Pearce (2005:13) asserted that originality is a crucial benchmark to higher-level research. It concerns the extent to which the study makes a significant original contribution to the knowledge of facts and/or other theories in the field of study. Phillips and Pugh (2005:62) also explain that the originality of

a study is evident when putting a major piece of new information in writing for the first time; continuing a previously original piece of work; carrying out original work designed by the supervisor; providing a single original technique, observation, or result in an otherwise unoriginal but competent piece of research; having many original ideas, methods and interpretations all performed by others under the direction of the postgraduate; or showing originality in testing somebody else's idea. Furthermore, Creswell (2003) points out that the significance of study centres on how it can implicate researchers, practitioners, and policymakers. Consequently, a study becomes essential based on how it can add to scholarly research and literature in the field, and how it can improve practices, and why it can improve policy.

This study explored the incorporation of records management in the TEITI and, ultimately, developed a framework that incorporates records management in EITI. Previous studies on the EITI, such as the works of Perfect-Mrema (2017); Poncian and Kigodi (2018); Haufler (2010); Sovacool *et al.* (2016); Rustad, Le Billon & Lujala (2017), emphasised the importance of the extractive firms and governments to disclose the payments from the extractive industry to citizens publicly as a means of ensuring transparency and accountability in the industry. However, these studies do not incorporate records management as an enabler of the EITI. Integrating records management would guarantee the creation, management, and preservation of quality, trustworthy and reliable records about extractive activities and transactions upon which disclosure depends. Various authors concur that disclosing the information is a necessary condition but insufficient on its own (Michener & Bersch 2011).

Although there exist many studies on records management, accountability, and transparency, such as the works of Ndenje-Sichalwe (2010a); Mukwevho and Jacobs (2012); IRMT (2011); Mat Isa (2009); Mathangani and Nzioka (2017); Thurston (2012); Ngoepe and Van der Walt (2010); Kemoni (2010); Kiyabo and Mnjama (2012); Nengomasha (2009); Ngoepe and Ngulube (2014); World Bank *et al.* (2000); and Ngulube (2004), among others, the empirical studies that associate records management with EITI remain largely limited.

Some of the previous studies on transparency and accountability in Tanzania include a study by Ndenje-Sichalwe (2010) that examined records management practices in government ministries of Tanzania to establish how they foster accountability in the public service reform program. The study

was carried out when EITI in the country was at its initial stages and did not investigate the incorporation of records management as a critical component in EITI. Another study is by Perfect-Mrema (2017) , which focused on developing a framework for advancing, integrating and assessing transparency and accountability in the forestry natural resource sector with the aim to bridge the gap of the previous studies such as the Environmental Investigation Agency (EIA), Extractive Industries Transparency Initiative (EITI), Forest Action Nepal, Forest Law Enforcement Governance and Trade (FLEGT), Transparency and Accountability Initiative (TAI), PFM and REDD+, which the author argues does not embed in a well-defined theoretical framework for Transparency and Accountability (T&A). In applying the developed theoretical framework in the selected study area, the author recognised the importance of record-keeping, quality of transparency, and the quality of information and record-keeping (Perfect-Mrema 2017:458). Nevertheless, the study did not address the underlying structures for records capture, management and preservation to ensure the availability of quality and inferable records over time to support quality transparency and accountability. A more recent study is by Mohamed, Rasheli and Mwagike (2018), which examined the applicable theories on Records and Archives Management (RAM) in an attempt to use empirical results and findings to explain the RAM practices. The conclusions of the empirical studies examined reveal different problems that the country faces in its RAM practices but were not associated with the extractive sector.

This present study is unique as it explored the extent to which the government of Tanzania incorporated records management in the EITI. In the end, the study proposed a framework that integrates records management function in the EITI. When implemented, this framework is expected to guide how to integrate the records management function in EITI and other TAIs, hence contributing to new knowledge in the field of information and records management. The study is also expected to bridge the gap of the unheeded dimension of records management in the present literature on transparency and accountability in EITI. It also contributes to the existing literature and scholarly debates on the role of records management in the transparency and accountability initiatives and good governance in the developing world and, particularly, in Tanzania. The framework would also guide stakeholders and practitioners in influencing changes in the way governments and extractive firms manage their records and information resources and inspire necessary reviews or changes in the public policies. Since EITI in Tanzania and other developing countries, particularly in Africa, is at the

nascent stage, addressing issues related to its implementation at the early stages would help avoid the cost of failure and the substantial burden that can fall on the shoulders of taxpayers and development partners.

## **1.9 Scope and delimitation of the study**

This study was conducted in the public institutions that create, receive and manage records from the extractive industries and regulated by the Records and Archives Management Act No. 3 of 2002. It also comprised of the institutions involved in the instigation and oversees the implementation of the TEITI, namely:-

- Tanzania Extractive Industries (Transparency and Accountability) Committee (also known as Multi-Stakeholder Working Group - MSWG) an independent government body for promoting and enhancing transparency and ability in the extractive sector (URT 2015:8) positioned within the Ministry of Minerals; TEITI Secretariat, which is responsible for the daily coordination and implementation of activities under the guidance of the TEITI Committee (URT 2015:11).
- The TEITI Secretariat, which implements the activities of the MSWG.
- The Mining Commission under the Ministry of Minerals responsible for the implementation of the provisions of the Mining Act, which covers matters such as issuing, suspending and revoking licences and permits under the mining laws and regulations; the Licensing Registry of the Mining Commission responsible for the management of records of the mining companies with Principle Mining Licences (PML), Major Licences (ML) and Special Mining Licenses (SML).
- The Resident Mines Office (RMO) for the Dodoma region (selected to represent the registries of the Resident Mines Offices across the country) responsible for the issuance and administration of Primary Mining License, Brokers Dealer Licence, and related permits.



- Tanzania Revenue Authority (TRA) focusing on the Tax-Payers Registry responsible for the management records of taxpayers (which include the mining companies, and the TEITI coordination desk responsible for the preparation and submission of the documents required for TEITI reconciliation.
- Records and Archives Management Department (RAMD), because of its mandate to oversee the management of public records and archives throughout the entire lifecycle (URT 2002).
- And the Office of the Controller and Auditor General (CAG) TEITI Unit responsible for special audits that investigates any material discrepancy between payments and receipts in the reconciliation reports (URT 2015:13-14).

Indeed, the study did not explore the integration of records management in the functions of the mining companies. The extractive companies were excluded in this study since they do not fall under the ambit of the Records and Archives Management Act, No. 3 of 2002, which regulate public institutions. Extractive companies, which are private companies, are regulated by other bodies and legislation such as the Companies Act of 2002 and the Income Tax Act of 2008, whose requirements for records management throughout their life cycle is limited in scope. The study focused on the infrastructure and practices related to the management of the records of the mining industry associated with the contract and licensing, production, revenue collection, revenue allocation and social and economic contribution received from the mining companies by the public institutions responsible with TEITI. The study did not discourse matters related to the management of records of the energy sector (oil and gas) and other types of records, including those related to administrative functions such as human resources, budget, and procurement.

### **1.10 Research methodology**

Research problems vary, and approaches to finding answers to the questions can also change. Several approaches can be used to get the best answers to research questions. This study aimed to explore the incorporation of records management in TEITI and to develop a framework that incorporates records management in TEITI. Because of the nature of the problem examined, the

study employed the Interpretivist/Constructivist paradigm with a qualitative research approach. The qualitative approach explores and understands the meaning of the individual or groups ascribed to the social or human problem (Creswell 2014). Within the qualitative approach, the study used a case study research design within which the researcher identified the essence of human experience about the phenomenon based on the study participants' descriptions (Creswell 2014).

Furthermore, the study used key informant technique to select purposively participants for the study. According to Given (2008), key informants are individuals who are articulate and knowledgeable about their community; they represent an efficient source of invaluable information not only on their personal feelings or opinions but also on larger social patterns, thus establishing a link between the researcher and the community. The structure of TEITI implementation comprises the following institutions: Mining Commission, the Tanzania Extractive Industries (Transparency and Accountability) Committee, the TEITI Secretariat, the Resident Mines Office, Records and Archives Management Department (RAMD), the Tanzania Revenue Authority (TRA), and the office Controller and Auditor General (CAG). The structure made the researcher believe that key informant approach could be a fruitful tool to identify potential participants for the study. Additionally, the study used qualitative interviews such as face-to-face, in-person interviews, and qualitative documents, such as policy documents, reports, and other relevant documents. The research methodology for the study is discussed in detail in Chapter Three.

## **1.11 Chapter Outlines**

This part outlines how the chapters of the thesis report are distributed. It also presents what is discussed in each chapter. This study has six chapters as outlined below:

### **Chapter One: Introduction and background to the study**

This chapter presents the background to the study, the research problem, the research objectives, the research questions, definitions of key terms, the statement of the problem and research objectives, research questions, the definition of the key terms, and models adopted for the study. Besides, the

chapter delineates issues of originality and contribution of the study, scope and delimitation of the study and significance of the study and a summary of the chapter.

## **Chapter Two: A literature review on records management in support of TEITI**

The chapter reviews both theoretical and empirical studies. Specifically, it describes the study's theoretical background and assesses the existing models on records management transparency and accountability initiatives in the extractive industry. The purpose was to establish theoretical gaps relevant to the proposed framework appropriate for Tanzania and developing countries in general. As Creswell (2009:27) suggests, the chapter also reviews the literature related to aspects that bestow a quality on information creation and management, which contribute to the realisation of the anticipated transparency and accountability in the extractive industry. The literature reviewed forms a basis for comparing the study findings.

## **Chapter Three: Research methodology**

This chapter presents the research methodology, specifically the design and population of the study, sampling techniques, data collection methods and data analysis, and means for verifying the quality of data collection instruments.

## **Chapter Four: Presentation of the findings of the study**

This chapter presents the findings of the study.

## **Chapter Five: Interpretation and discussion of the findings**

The chapter presents the interpretation of the findings of the study.

## **Chapter Six: Summary, conclusions and recommendations**

The chapter presents the summary, conclusions and the proposed framework to integrate records management into the EITI.

## **1.12 Summary**

Chapter one provides the background to the study by presenting an overview of EITI globally and Tanzania in particular; the role of records management in the EITI; problem statement; the purpose of the study; research objectives and questions; discussion of key terms and conceptual framework adopted for the study. Also, the chapter delineates the originality and contribution of the study, scope and delimitation of the study. The next chapter discusses the review of the literature related to records management in support of EITI. The chapter sought to discuss the objectives of the study to expand the knowledge based on the role of records management in implementing EITI.

## **CHAPTER TWO**

### **LITERATURE REVIEW ON RECORDS MANAGEMENT IN SUPPORT OF EITI**

#### **2.1 Introduction**

Chapter One has introduced and presented the background to the study, the problem statement, the purpose of the study, research objectives and questions, discussion of key terms and conceptual framework adopted for the study. The chapter has also discussed issues with the originality, contribution, scope, and delimitation of the study. This chapter reviews the literature on records management in support of EITI. This study aimed to explore the incorporation of records management in the TEITI with a view to developing a framework that integrates records management in TEITI. As chapter one has illustrated, EITI aims to enhance the transparency and accountability in the mining, gas and oil in countries with an extractive industries segment to gain better governance, revenue collection and less corruption (Transparency 2012). To achieve this aim, EITI emphasises that countries and extractive companies participating in the EITI are required to release information on what is earned in the extractive industry. EITI requires companies to publish what they pay to the governments, and likewise, the latter to publish what they receive from the companies. Thus, the citizens would be in a position to know the contribution of the extractive industry in their development and gain the vantage point of questioning and holding their governments accountable concerning utilising the resources so earned.

A preliminary scan of T&A literature reveals diverse works, emphasising information disclosure as an expedient for attaining transparency and accountability of governments and companies in the extractive industry. However, the literature has neglected the inclusion of records management as the founding block for TAIs (Sunstein 2010). Although giving the public right to access information may foster transparency and accountability, authors such as Perfect-Mrema (2017:455) contend that making information available does not necessarily constitute a desirable level of transparency. The reason is that transparency can be 'opaque' or 'fuzzy' as disclosed information may be incomplete, biased, wrong information, spin or irrelevant to advance the values of transparency and accountability.

According to Michener and Bersch (2013:234-237), transparency occurs when recorded information is made visible and audible through open proceedings. Thus, transparency presents two dimensions: visibility – the degree to which information is complete and easily locatable (visible) and inferable, which refers to how information helps draw accurate conclusions (inference) from it. The authors argue that just because transparency can be established by analysing its constituent parameters does not mean that information is accurate. Thus, it is crucial to analyse how information is brought about and managed, including aspects that contribute to meaningful information supply.

This chapter reviews literature related to aspects of records management, which contribute to quality information creation and management, which—when disclosed—can contribute to the realisation of transparency and accountability in the extractive industries. Six objectives of the study guided the literature review: records management infrastructure in terms of the policy, standards, procedures, tools, and systems to support TEITI; records management processes that support EITI implementation; responsibilities for implementing and monitoring EITI in Tanzania; the availability and accessibility of records to support TEITI; resource allocation for the management of extractive industry records to support TEITI; staff capacity and competencies to manage records of the extractive industry in Tanzania. The literature review is also consistent with the elements of the conceptual framework presented in section 1.6.

## **2.2 Purpose of the literature review**

Fink (2010:3) defines literature review as a systematic, explicit, and reproducible method of identifying, evaluating, and synthesising the existing body of completed and recorded work produced by researcher, scholars and practitioners.” For Bangert-Drowns (2005:2), a literature review is both a process and a product: As a process, it entails a systematic examination of prior research, evaluation studies, and scholarship to answer questions pertaining to the theory, policy and practice; as a product, it presents new knowledge synthesised from prior inquiries. Indeed, the literature review provides a narrative account of information selected from both published and unpublished sources gleaned using several different paradigms, perspectives, or depending on a particular standpoint, which can be

investigated or evaluated in relation to the topic under review (Jesson & Lacey 2006:140). According to Polit and Beck (2004:88), a literature review helps the researchers to:

- Identify a research problem and develop or refine research questions or hypothesis.
- Orient to what is known or not known about an area of inquiry to ascertain what research can best contribute to the existing base of evidence.
- Identify relevant theoretical or conceptual frameworks for a research problem.
- Determine a need to replicate a prior study in a different setting or with a different population.
- Identify a suitable design and data collection methods for the study.
- Develop a research proposal for funding and identify experts in the field who could serve as consultants.
- Interpret study findings and come up with implications and recommendations.

Also, the literature review helps to lay a foundation of a study and inspire new research ideas by identifying any contradictions, silences and gaps, as pointers for a study.

The following section discusses the role of records management infrastructure that supports records management and T&A implementation. The focus is on the records management legislation, policy, standards, procedures, tools and systems that provide a mandate and guidelines for managing organisational records and deployment of transparency and accountability initiatives.

### **2.3 Records management infrastructure**

The study's first objective focuses on assessing the incorporation of records management infrastructure—policy, standards, procedures, tools, and systems to support TEITI. According to James Cook University (2015), a records management framework is an organising structure that guides the staff of an establishment on key records management documents—policies, standards, guidelines, tools, and systems. It provides a basis for an organisation to identify and prioritise recordkeeping artefacts and improvement activities aimed to address the gaps identified. Indeed, a records management infrastructure contextualises records management within an organisation

environment and in the broader legislative, regulatory, standards, best practice and provide guidance and direction on the creation and management of records (Rotich, Mathangani & Nzioka 2017:128). In essence, there are high possibilities of achieving public accountability when records management is directly incorporated in an organisation's conceptual framework to strengthen controls on access to records, tighten physical security, track the movement and use of records, and enhance the quality of information, all of which are crucial in holding public officials responsible for their actions (Rotich, Mathangani & Nzioka 2017:129).

The following section presents a review of the literature on the components of records management infrastructure:

### **2.3.1 Records management legislation**

Legislation is a product of the highest legislative authority of a nation. It can be in a form appropriate to the constitution with a set of binding principles and rules stipulated through formal mechanisms to grant power, confer rights, and specify limits that regulate a society's conduct and behaviour (Ketelaar 1985:4; Choy 2006). Indeed, the legislation for archives and records establishes preconditions (framework) for the management and maintenance of archives and records, provides the mandate of the archival authority, sets out the rules for its operation, defines what part of the collective memory of the country should be retained and preserved, and spells out for whom and under what conditions the preserved records could be made available (Choy 2006).

Archives and records legislation play a significant role in facilitating the establishment of records and archives institutions as public institutions responsible for records generated in government service and any other parastatal or public records of national or regional importance. Authors such as the Elsebah and Mutula (2015:23) and The World Bank and IRMT (2000:27) support the view that legislation regulates access to, protects records, and gives archival administration broad powers for securing and caring for records. Indeed, such controls are essential in managing records in all forms and formats to meet the environmental requirements for records in both paper and digital formats and enable citizens to access the information necessary to hold their governments accountable. Additionally, James Cook University (2015) indicates that legislation is essential in



ensuring that public agencies manage their resources effectively, ethically and efficiently. As a critical prerequisite for establishing an effective, integrated system for managing records and archives throughout their lifecycle, legislation on archives and records plays a critical role in ensuring that current records and decisions on their creation, maintenance access and disposal are articulated and managed properly. In this manner, public agencies can keep and maintain records they create in an appropriate and accountable manner (IRMT 1999:3).

Ketelaar (1985:106) maintains that it is essential for such legislation to recognise the fundamental nature and the relationship of government records as an instrument of accountability by the government to the people, evidence of public and private rights and obligation, and information sources on matters involving the continuous administration and management of government, thus providing exclusive authority to carry out archives and records management functions and responsibilities on government wide-basis. Considering the intensifying demand for transparency and accountability and increased demands for accessing recorded government information in many parts of the world, public organisations are obliged to identify the regulatory environment that affects their records management activities and requirements to document activities.

Some of the regulatory environment propagated by the archives and records legislation are as discussed below.

#### **2.3.1.1 Administrative structure for records management**

The first component that records and archives management legislation should provide is for the administrative framework, which is an essential element to guarantee the creation and management of quality records. Thurston (2015:10) and Ketelaar (1985) agree that relevant laws should permit the establishment of the administrative framework (organisational structure), which would include the identification of a high-level institution with the responsibility for records management. An example could be a Ministry or another higher body such as the National Archive. In either case, IRMT (2004:1) urges such bodies to play a role in ensuring that government-wide standards and practices for records and archives management are developed and implemented. It would include ensuring the availability of appropriate facilities and adequate resources for managing official

records in paper, digital, and other formats. Chancellor (2002:10-11) and The World Bank and IRMT (2000:34) explain further that such a high-level institution should also ensure:

- appropriate placement of records and archival institutions.
- appropriate systems for effective and efficient delivery of information and records management services.
- appropriate linkages exist between the creation and management of information and implementation of government agencies functions.
- establishment and implementation of information management policy and standards, and identification of systems that provide a user-friendly service environment, the security of information and records across the government agencies.
- inclusion of records and information management in the corporate risk management framework.
- identification of information and business systems that hold records, and provision of the resources needed to maintain and protect the integrity of those systems and the information they contain.
- inclusion of records management requirements in Information and Communication Technologies (ICTs) planning and implementing ICT systems, when extending staff access to new technologies and during restructuring or making noteworthy changes in an organisation.
- provision of induction and other training to ensure staff are aware of the organisation's records management policies, standards, procedures and guidelines and understand their responsibilities.
- Ensuring that there is a programme for managing records and other resources essential to achieving the agreed objectives of the records management programme.

Choy (2006) asserts that the high body institution plays the role of planning, policymaking and developing the infrastructure of electronic and information systems in addition to implementing appropriate recordkeeping rules and practices. In consequence, a harmonized approach and assurance in the creation, management and preservation of adequate, reliable and authentic records have evolved. The National Archive, as a high body institution, takes the overall responsibility for the acquisition, preservation, accessing and utilisation of archival records, including overseeing

the creation and maintenance of adequate, accurate and usable records by the government agencies. IRMT (2004:2-4) lists other functions of the National Archives to include issuing and approving records retention schedules that indicate which categories of government records must be preserved permanently or how long specific types of public records must be retained before they are destroyed. The National Archives should also monitor and support the storage and retrieval of official records both in paper and electronic formats; establish rules and guidance for electronic transactions and recordkeeping; and create an atmosphere of confidence for the admissibility of evidence in digital form and ensure that citizens easily access records as engendered by freedom of information and protection laws.

Tanzania, a country where this study was conducted, has a single established authority—the Records and Archives Management Department (RAMD)—charged with overseeing the records and archives management function much in line with components identified in the literature. As Ndenje-Sichalwe (2010) and Ndenje-Sichalwe, Ngulube and Stilwell (2011) noted, the department provides proper administration and management of public records and archives throughout their lifecycle. The department is positioned in the President’s Office - Public Service Management and Good Governance, which gives it a profile and raises the necessary visibility to influence the management of records in all formats from creation to permanent preservation or destruction, and for maintaining oversight and coordination of the government’s records management programme (Lowry & Wamukoya 2013:70).

The country also has a Records and Archives Management Act No. 3 of 2002 that gives RAMD a legal mandate to manage public records for the entire lifecycle. Under the Act, RAMD is responsible for ensuring that public offices adhere to good recordkeeping practices; establishing and implementing procedures for the timely disposal of public records of no continuing value; advising on the best practices and establishing standards for recordkeeping in public services. Other responsibilities include ensuring the establishment and implementation of procedures for the transfer of public records of enduring value for preservation in the Tanzania National Archives (TNA); preserving and making accessible to the available public records selected for preservation in the TNA or any other archival repository under the control of the director (URT 2011:3). Other laws and guidelines relevant to records and archives management include the National Security

Act No. 3 of 1970, Law of Limitation Act of 1971, Evidence Act No. 6 of 1967 revised in 2002, Desk Instructions for Registry Staff and Records Users, 2009, Retentions Schedules (unpublished), and Guidelines for the management of Personnel Records, 2013.

Without a legal mandate and formal authority for higher bodies to fulfil the responsibilities of managing government-wide records and information, the likelihood of inconsistent or inattentive treatment of records will be high. Also, failure to comply with standards, requirements and guidelines would make government agencies find it conceivably challenging to prove the authenticity and reliability of their records when required to do so in relation to freedom of information laws, arbitration of disputes or legal proceedings (IRMT 2004:4). Accordingly, governments participating in the EITI under this situation would have serious challenges since the trustworthiness of information released to the citizenry about extractive companies and government actions on the extractive industry would not be acceptable and dependable to facilitate transparency and accountability.

#### **2.3.1.2 Defined roles and responsibilities**

The second component of the regulatory environment for records management is the presence of the head of records and archives higher body. Choy (2006) and The World Bank and IRMT (2000:29) explain that the heads of institutions need to have defined duties and responsibilities to implement records management policies and day-to-day archives and records management activities. In line with this view, Ismail and Jamaludin (2009:137) submit that organisational recordkeeping responsibility and accountability should be instituted by a structured body of responsibility recognising a records management programme's critical mission. This requires specific designation and assignment of the responsibilities to individuals, groups or units within the organisation. It also entails recruitment, training, promotion and qualified professionals at middles and senior levels responsible for the programme, thus establishing a clear authority for records management in the organisations (Choy 2006).

The World Bank and IRMT (2000:29-30) suggests further that the law should also comprise a provision for establishing advisory bodies on records care and records management cadre within

the public service. Advisory bodies advise the president or the ministry responsibility on the general records matters. For example, Thurston (2015:21-22) noted that Finland is successful in enforcing principles of transparency and accountability because it had included in its administrative structure for managing records Advisory Committees on Public Sector Information Management, an IT Co-ordination Group, and a Government Information Security Management Board. These committees play an important role in co-ordinating the development, exchange, and networking of information collaboration. In fact, the partnership of these bodies has helped to bring about significant success in the management of information security of the country.

In line with the records and archives laws, Tanzania has the overall institutional framework for the management of records and archives, which includes key players and defined responsibilities (URT (2011:28-30) as follows:

- The President's Office - Public Service Management and Good Governance, which ensures that the goals of the National Records and Archives Management Policy are achievable by ensuring that public offices adhere to good records and archives management practices, in addition to establishing and implementing records management procedures for the disposal of records with no continuing value, establishing standards in records keeping and archives preservation, establishing standards and procedures for the transfer of records to the National Archives of Tanzania, and availing resources for enhancing basic services and infrastructure.
- The Records and Archives Management Advisory Board, which advises the Minister responsible for records and archives on general matters concerning the management of public records and archives.
- Public Offices responsible for implementing the policy and related standards and guidelines. The offices are also responsible for capacity development for their staff.
- Records Management Co-ordinators, who are responsible in ensuring compliance with records management standards and procedures in their respective offices.

- The Revolutionary Government of Zanzibar, which is responsible for the management of records and archives of the Union Matters created in Zanzibar.
- Stakeholders such as researchers, learning institutions, individuals and the public.

Further discussions on the importance of records and archival law centres signal that records follow a lifecycle and their care are in a continuum (The World Bank & IRMT(2000:30); Ketelaar 1985b:50). In this regard, the law should recognise records and archival institutions as agencies with jurisdiction and management responsibility in protecting the evidentiary value of records generated in government service throughout their life cycle. Countries that apply records the continuum approach are the three countries in Europe: Finland, Norway, and Estonia, which happen to be successful in open government. The countries practices record life-cycle or continuum model and apply clear standards to achieve consistent controls as a core aspect of digital governance (Thurston 2015:3).

To ensure the availability of digital information that meets the goals for open, accountable and inclusive governance, Thurston (2015:5) posits that laws on records and archives should extend the responsibility of information management to support a co-ordinated approach to goals for openness and digital governance that ensures the creation, the use, and preservation of trustworthy records generated by the digital systems. Additionally, the laws need to ensure the preservation of the society's written memory for future generation and provide access to facilitate research and historical context development (Thurston 2015:9-12). Similarly, in the context of this study, records related to the extractive sector need to be preserved for the future generation to appreciate the contribution of the sector to their economic development. The laws should, therefore, require and support agencies such as the mining companies, government offices, and persons performing public functions to ensure the protection of information integrity, preservation and usability of records and data in a format that has longer-term evidentiary value by transferring them to the archives such as the National Archives of Tanzania when no longer needed to perform their duties.

Furthermore, the National Archives Act should give the National Archives the responsibilities of determining the value of records of government authorities, support the appraisal, extraction, transfer, ingest and disposal of those without ongoing value and preservation of both physical and digital information with more extended national significance (Thurston 2015:23). The National Archives should also consist of rules to timely transfer semi-current records of continuing value to Records Centres and records of permanent value to an archival repository. A continuous appraisal and appropriate disposal of all records of the organisations would lead to a framework to improve registry and record work in the public offices (Thurston 2015:30). Indeed, this is the case in the context of Tanzania where this study was carried out where the Records and Archives Management Act, 2002, mandates the RAMD to carry out functions similar to those underscored by different authors regarding the records management laws should consider. Some of the responsibilities include establishing and implementing procedures for the transfer of public records of enduring value for preservation in the National Archives, preserve and avail for consultation public records selected for preservation, appraise and appropriately dispose of semi-current records (URT 2002).

Another aspect that the records and archives laws should consider is the provision for a clear definition of terms, responsibilities and authority of records to avoid ambiguity or misinterpretation pertaining to the terminologies and scope of the responsibility of different institutions such as the National Archives particularly to clarify what constitutes a public record, and records in all media regardless of physical (The World Bank & IRMT (2000:28); Ketelaar 1985a:103; Thurston 2015:20). For broader coverage, The World Bank and (IRMT(2000:27) underlines the fact that archival institutions should not be only responsible for records generated in the government service but also any parastatal or private records of national importance. In this regard, the definition should not always be restricted to public records; instead, it should be applied to the whole range of bodies that discharge the legislative, judiciary, and administrative functions of institutions which are public bodies (Ketelaar 1985a:103). For example, the law should cover records under the care of local government authorities by extending public records' responsibilities to the heads of local public offices.

### **2.3.2 Records management policy**

According to Ismail and Jamaludin (2009:137), a records management policy is a formal outline of principles, practices and procedures for the management of organisational records. Moule and Giavara (1995:16) and ISO 15489-1 (ISO 2001:5) also describes the policy as a management directive or statement that conveys the management's intent at a high level of "what is required", and an outline of the programme and procedures aimed to achieve those intentions. In fact, a records management framework requires governments to have in place a records management policy, either as a separate policy or as part of broader information or knowledge management policy. According to The World Bank and IRMT (2000:34), a records management policy is an important component of the regulatory framework, which permits the institutionalisation of an organisational structure that determines the following:

- The placement of archives and records institutions.
- The organisation of systems for effective and efficient delivery of information and records management services.
- The establishment of appropriate linkages between creation and management of information and execution of agencies' functions.
- The establishment of information management standards.
- The identification of information systems, information technologies that require improvement or restructuring.
- The establishment of systems that ensures the security and physical protection of information and records.

Furthermore, this records management policy enables governmental institutions to implement comprehensive records management programme with procedures, standards, and guidelines that ensure the creation and management of authentic, reliable and usable records capable of supporting business functions and activities of the organisations for as long as required (Government of the Hong Kong 2011:5). The World Bank and IRMT (2000:32-33) and Moule and Giavara (1995:8) explain further that a records management policy allows records and archives institutions to:



- Develop a programme for the coordination of information management and information technology programmes ensuring compatibility across government data and technologies used to create and manage them.
- Ensure consistency of processes and deliverables, including the provision of a basis for analysing performance against established criteria and performance standards.
- Provide a basis for effective implementation of quality measures and improvement programmes.
- Create a mechanism for the care of records in all media, including electronic and archival records.
- Determine centralised versus decentralised approaches to the physical management of information, records and archives.
- Define the role of and relationship between officers, information managers, records managers, and archivists and information technology managers and thus ensuring better use of resources (staff) and appropriate staffing for records and archives management.
- Establish priorities for the development and expansion of information systems and information technologies.
- Establish mechanisms for planning and budgeting for records and information management activities.
- Improve communication by standardising language terminologies.
- Protect staff against danger or health risks associated with their work.

Indeed, as Ismail and Jamaludin (2009:137) have argued, the policy ensures that government institutions have the necessary information to form or reconstruct activities or transactions that have taken place. It also helps establish the context of records, who created them, during which business process, and how records are related to other records. Furthermore, the policy helps to identify, preserve and provide access to archives that have continuity or permanent value for research, education, culture and other related purposes that are legally disposed of following the legislative requirements.

Responsibility in records management is yet another critical component of a successful records management programme. As the ISO 15489-2016 (ISO 2016:9); The World Bank and IRMT

(2000:29); and the Government of Hong Kong (2011:6) stipulate, the records management policy operationalises the requirements of the legislation by defining and assigning records management responsibilities for overseeing policy and programme implementation. The policy should promulgate such responsibilities within the organisation to clarify who is responsible for taking necessary actions regarding records management. Indeed, the authorities and responsibilities need a clear definition so as to include senior management, records managers, allied information professionals, business unit managers, systems administrators, records management staff and all staff who create, receive and keep records as part of their daily work, which should be reflected in their job descriptions and similar statements.

ISO 15489-2016 (ISO 2016:9), for example, defines different roles and responsibilities for records management. The role of senior management is to ensure the application of records management policies throughout the organisation through resource allocation at a lower level and promotion of compliance with records management procedures. The responsibilities of the records management professionals include the design, implementation and maintenance of records systems and their operations and training users on records management and records systems operations as they affect individual practices. Furthermore, managers of business units must ensure that their staff create and keep records as an integral part of their work and by established policies, procedures, and standards. Systems administrators are responsible for the security and compliance of the records management program. They are responsible for designing and implementing systems using information and communication technologies and ensuring that all documentation is accurate, available and legible to personnel when required. In this regard, the employees' responsibility is to ensure that records are created, received and maintained in an accountable manner as part of their daily work.

Furthermore, IRMT (2004:9) argues that records and information management policies must be supported by tools and procedures to ensure effective policy implementation. These tools and procedures include standard forms and templates, records classification schemes, records metadata and profile templates, records retention and disposition schedules, security and access. Others include search and retrieval indexes and taxonomies, repositories and equipment for the storage of physical and digital records (for example, filing cabinets, file rooms, records centres and archives,

digital storage media, digital storage systems and archives, and so on), systems backup and recovery procedures, business continuity plans, and vital records plans. IRM (2004) further maintains that the central agency, such as the national archives, has the responsibility of setting standards for records management and should provide support aimed to develop and apply appropriate tools and procedures. These tools need to be accompanied by a manual of procedures describing when and how staff should fulfil their responsibilities for creating, capturing, classifying, capturing, storing, retrieving, tracking, disposing and preserving records.

Many countries in Africa, particularly those under European domination, did not do well with records management after emerging from colonial power. The countries' recordkeeping systems remained weak and barely functioned in the years following independence (The World Bank & IRMT (2000:7). However, Ngoepe and Keakopa (2011:145) contend that some countries do have legislation, and the national archival institutions are charged with ensuring proper records management of public records. These countries in Africa include South Africa, Botswana and Tanzania. Apart from the legislation in archives and records management, Tanzania has the National Records and Archives Management Policy of 2011, covering all public and private records and archives in both paper and electronic formats. The policy addresses the records and archives of the Union Matters as stipulated in the Constitution of the United Republic of Tanzania of 1977 article 4(3); the essentials of records and archives management such as compliance by records creators and users; reliability and authenticity of records; deployment of new technologies in the management of records and archives; classification of records and archives; tracking and use of records and archives; storage and protection of records and archives; specialized records; access to records; disposition of records; acquisition and preservation of archives; personnel records management; information about individuals and review of legislation related to records and archives management (URT 2011:10-11).

### **2.3.3 Records management standards**

Moule and Giavara (1995:9) describe standards as established rules or requirements observable in the execution of procedures, which ought to be measurable and enforceable. Standards are developed using a consensus approach following the requirements set by the authorising body and

approved by a body of excellence based on substantial agreement (Bolton & Thomas 2011:31). The records management standards aim to provide policy advice that public agencies must follow to underprop their business activity and comply with good governance principles and legislative requirements (Northern Territory Government 2010:1). Indeed, as Carlisle (2008:46) explain, standards are essential in providing a common benchmark of expectations that can facilitate the forging out of consistency of varying practices by identifying mandatory elements of the records management program that all sectors of the organization must complete. The Australia Standard AS 4390 issued in 1996, for example, presents strategies and operational guidelines that ensure that records satisfy business, legal, and fiscal requirements are managed in an efficient and accountable manner (Swan *et al.* 2002:80). Also, Swan *et al.* (2002:80) explain further that records management standards present best practice records management regime extending from the design of records management system to the creation of records and their use for as long as they are required to meet business and community requirements.

Once standards are adopted and applied, documentary evidence and the overall records management programme becomes more credible and defensible since what is done relies on an objective, credible and authoritative foundation (Carlisle 2008:49). In this regard, Palmer (2000:68) argues that public servants might behave rationally with equity and fairness when government practices are done in accordance with known rules and acceptable standard codes of behaviour; the same principle applies to records systems. Indeed, when records management systems are rule-based and consistently follow a routine, they would provide a disincentive for individuals to tamper with the evidence they manage. Also, when standards are applied, records can be created effectively and retrieved more quickly and easily from well-managed standardised systems. Besides, standards enable effective identification of disparities in records and allow comparisons that can draw attention to inconsistencies. Palmer (2000:66) contends that the creation and implementation of standards in records management systems and document formats are important for identifying fraudulent documents and detecting gaps in records sequence. Other benefits of records management standards include improving service delivery, policy formulation and managerial decision-making, regulatory compliance and assessment, litigation and risk management, business continuity and disaster recovery, and maintenance of corporate memory (Connelly 2001:28).

Thus, government agencies need to demonstrate compliance with standards, requirements, and guidelines, or else they would find it increasingly difficult when their records management practices get challenged by either internal or external authorities. It would certainly be hard to prove the authenticity and reliability of their records when required to do so in relation to freedom of information laws, arbitration of disputes or legal proceedings (IRMT 2004:6). In fact, standards lend legitimacy to a programme that supports them and do not confer them (Connelly 2001:27).

The following section discusses common areas that employ standards in records management, namely, records governance, records creation and capture, records discovery, records security, and records disposal.

#### **2.3.3.1 Standards on records governance**

According to the Northern Territory Government (2010:5), standards on records governance includes the identification of records that must be created within a management framework. These standards stipulate that public agencies must have a governance framework that ensures the creation, capture, and maintenance of adequate business records. The State Records Authority of New South Wales (2014:7) insists on the framework including policy directing how records and information shall be managed, assign responsibilities, establish provisions for records and information in outsourcing and service delivery arrangements, monitor records and information management activities, systems and processes. The framework must also be planned for and adequately resourced in addition to being known universally to staff. To ensure transparency and accountability of governments, public sector organisations ought to rely on the authenticity of records informing the decisions made or action taken. However, this can materialise when there is a systematic framework for making and managing corporate records.

#### **2.3.3.2 Standards on records creation and capture**

According to ICA (1997), the primary purpose of records creation and capture is to provide evidence of activities and transactions necessary to foster the accountability of a corporate entity or an individual. To serve this purpose, reliable records can serve as irrefutable evidence. ICA

(1997) argues that a record can be no more reliable than it was first created. This is echoed by the State of New South Wales (2004:7), which proffers that the first principle of the standard of full and accurate records is that records must be created. The standard requires the public offices to ensure that records that document or facilitate the transaction of business activities are made. Each public office should determine which official records it must capture and how to capture them in its recordkeeping systems for business, regulatory, legal and accountability purposes. In addition, agencies must decide what records to keep and consider the risks of not having those records as required by the legislative and regulatory governing their operations (Government of South Australia 2013:3). Since the responsibility of records creation rests with the records creator, the standard should guide these creators on the best practices for producing reliable records (ICA 1997).

### **2.3.3.3 Standards on records discovery**

Shepherd and Yeo (2003:216) assert that the aim of records management is to keep the records so that authorised users can access and utilise them when required. In this vein, the Open Government (2015) posits that an organisation shall maintain its records and information for an appropriate time and consider its legal, regulatory, fiscal, operational, and historical requirements; however, the records must be promptly retrievable and accessible by the public offices whenever they are required. Northern Territory Government (2010:11) argues that there is no point in retaining records as authentic corporate information if they are difficult to find and retrieve when needed or can no longer be accessed due to technological obsolescence. Like any other asset, information needs to be classified, structured, validated, valued, secured, monitored, measured, and managed efficiently and effectively. Thus, government institutions should ensure that they can access the required records in a timely and efficient manner, especially in cases where limits are imposed upon the time taken to access and produce records. Doing so would stave off complaints of delays stemming from the flawed records management system, which makes it difficult or impossible to locate the information sought.

ISO 23081-1( 2017:3) underscores that metadata records support and facilitate records retrieval in electronic systems. Metadata are assigned to records at the time of records capture, and as such,

helps to protect records as evidence and ensure their accessibility and usability over time. Indeed, metadata are crucial in records discovery as they help to determine location—enabling searchers to determine that a particular record exists; evaluation—enabling the evaluation of relevance and usability of records, and access, hence enabling information seekers to obtain the records (Roberts & Wilson 2002). Essentially, public agencies need to ensure that electronic records are searchable and retrievable in accessible formats and media as long as they are required for business, legal purposes; and records that need to be retained for a long period must be kept in a readable and reproducible form (Northern Territory Government 2010:12).

#### **2.3.3.4 Standards on records security**

Information security refers to the preservation of confidentiality of records, which protect the information contained from unauthorised access and disclosure; integrity by safeguarding the authenticity, accuracy and completeness of information and processing methods; and availability by ensuring that information and associated services are available to authorised users when required (The London School of Economics and Political Science n.d.). In this case, records and information should be protected from unauthorised or unlawful access, destruction, loss, deletion or alteration (State Records Authority of New South Wales 2014:13).

Charles Darwin University (2017) contends that, due to increased threats to organisation's information systems at present, public organisations are required not only to create, store, and use information but also must make records available securely while permitting access to those with a genuine need to know the information in the records. Indeed, organisations need to implement an information security framework to value the information contained in records (Northern Territory Government 2010:14). Towards this end, organisations should develop a framework comprising guidelines for records creation and capture as well as the technology utilised to capture records, the security classification of records and security profiles of all staff in the organisation. Organisations should then ensure that issues of records security are covered in policies and staff training (State of New South Wales 2004:12).

The London School of Economics and Political Science (n.d.) also emphasises appropriate protection for all forms of information, paper or electronic, to ensure business continuity and efficiency and avoid breaches of statutory, regulatory or contractual obligations. In this regard, the information security policy and data protection policy Act should come in handy. Myler and Broadbent (2006:43) maintain that information professionals need to address an ever-increasing threat of their information systems while maintaining access to critical information systems. The suggestion is that organisations can use ISO 17799, which provides a framework to establish risk management methods, policies controls, countermeasures, and programme documentation. According to Myler and Broadbent (2006:44), ISO 17799 requires organisations to create information security and procedures; assign roles and responsibilities; provide consistent asset management; establish human and physical security mechanisms; document communication and operational procedures; determine access controls and associated systems; prepare for the incident and business continuity management, and comply with legal requirements and audit controls.

In transparency and accountability endeavours such as EITI covered in this study, information security provides a basis for information quality—authenticity. When such information is disclosed, users will believe it to be an accurate representation of what happened because the information has remained unaltered or otherwise uncorrupted throughout from time of its creation (Lee 2005:2).

#### **2.3.3.5 Standards on records disposal**

Thomas (2002:3) describes records retention and disposition as an essential component of the records management programme as it ensures that records exist when needed for litigation, audits, day-to-day business purposes, or historical research, but that unwanted records do not take up costly storage space. Also, retention schedules provide evidence that records that no longer exist were not destroyed to avoid their use as evidence transparency and accountability. Paper or digital records cannot be retained indefinitely as this increases storage and maintenance costs as the volume of records grows, hence slowing down and complicating access (Shepherd & Yeo 2003:146). Implementing records appraisal and disposal have several advantages such as the improvement of overall utilisation of resources, control of the growth of records volume,



demonstrate compliance with regulatory recordkeeping requirements, enforce the consistent implementation of record-keeping policies, improve the ability to locate and retrieve records when required, and reduce litigation risks (Information Requirements Clearinghouse n.d.).

The State Records Authority of New South Wales (2014:14) argues that records and information can systematically and accountably be destroyed when legally appropriate. Accordingly, public organisations must dispose of records as per the provisions of the National Archives Act. They must demonstrate that such action has been performed with due regard to business, legal and governance requirements and community expectations towards the retention and disposal of records. Public organisations must not dispose of records unless it is done in compliance with relevant practice, procedure, standard, or in accordance with legislation or court order (Northern Territory Government 2010:17).

#### **2.3.4 Records management procedures and guidelines**

Moule and Giavara (1995:9) describe procedures as a series of instructions that must be followed to comply with prescribed policies and practices. Procedures are often sequential and generally support a methodology. Indeed, procedures and guidelines aim to provide guidance and direction on the management of information and records throughout the information life-cycle and assist organisations and staff in meeting their recordkeeping obligations and foster good practice (James Cook University 2015). As Brichford (1972:224) explains, procedures are an integrated system of long-term instructions collected and prepared for their reference value. They include standardisation and uniformity to clarify policy and procedures and communicate changes, supervisions and organisation for planning and control, and analysis to achieve improvement and savings. Procedures and guidelines may include Archives guidelines, Recordkeeping guidelines, Information request guidelines, Schedules and tools, Retention and disposal schedules, Disposal delegation, Recordkeeping and metadata schema, Business classification scheme (BCS) and thesaurus, Metadata schema for electronic records, Information security classification schema (ISCS), including others.

Transparency and Accountability initiatives require accurate, reliable and trustworthy records (Thurston 2012). However, the reliability of records hinges on the completeness and the rigour of the

procedure used to create them. In other words, records are complete; that is, they can generate the consequences for which they are made if procedures are followed to create them (Lee 2005:3). Consistently, a study carried out by (Park 2003) to understand authenticity in records management reveals that completeness and authenticity of records are derived from the adherence to information management policy, guidelines and procedures. Furthermore, Park (2003:11-13) describes themes to judge the authenticity of records:

- *Signature*: This refers to the authenticity of records by looking at signature, including hand-written or digital signatures.
- *Authentication symbols*: Examples of such symbols include seal, certification, watermarks, letterhead, date, mailing, e-mail, all kinds of metadata excepted signature.
- *Adherence to information management policy and procedures*: This refers to policy or guidelines or procedure manuals that show a standard method for the creation and management of the records within the organisation.
- *Authority of sources*: This authority of sources refers to what is, where it came from, and what are the contents. Also, the authoritativeness of source and context, for example, occurs when persons have created the records, they say they are, when they say they are and containing true (or perceived to be true) information as related to the context.
- *Physical conditions*: These conditions include the age of the paper and printing condition and appearance (for physical records).
- *Comparison with other sources*: Such comparison can be made between original copies or other sources.
- *Unalterability/unchangeability*: This refers to seeing what changes have been made in the item.

The role of records management procedures in producing authentic records is further advanced by Eastwood (1994:12lyaruu7), who points out that authentic documents are those created, maintained, and kept in custody following consistent procedures that can be attested. The author underscores further that the contingencies that endow the records with authenticity are observable not on the document itself but rather on procedures.

### **2.3.5 Records management systems**

A records management system is an information system developed to store and retrieve records. It is organised to control specific functions of creating, storing, and accessing records to safeguard their authenticity and reliability (ICA 1997). Indeed, a records management system is a primary tool to preserve records and make them available for use. As well, it provides contextual information that may be crucial to “prove” the authenticity of the records, and it also may provide contextual information that is necessary for the right understanding of the content. The University of Tasmania (2014:35) also asserts that a records management system is a framework to capture, maintain, and provide access to evidence of transactions over time, as required by the jurisdiction in which it is implemented and according to standards business practices. Such framework would include both the records practitioners and records users, a set of authorised policies, assigned responsibilities, delegations of authority, procedures and practices, policy statements, procedures manuals, user guidelines and other documents used to authorise and promulgate the policies, procedures and practices, the records themselves, specialised information and records systems used to control the records, software, hardware, other equipment and stationery.

The Government of Hong Kong (2011:8) suggests that a recordkeeping system—whether manual or electronic—should possess the necessary functionalities to enable carrying out and supporting records management processes such as collection, organisation and classification, retrieval, distribution and use, disposal and preservation. Indeed, as NSW State Archives (2018) would highlight, records systems must provide controls that support the creation, capture and management of authentic, accurate, complete, unaltered and useable records. Intrinsically, to attain these controls, the recordkeeping system should possess the following characteristics:

- *Reliable*: This can routinely capture records within the scope of the business activities it supports; creates process metadata; provides adequate information about records; ensures accuracy and quality of records; presents records in usable and readable form; provide timely access to records; prevents unauthorised access, use, alteration, concealment, deletion, destruction, or removal of records; and manage and store records if they are needed.
- *Secure*: This allows for setting up access and permission controls to protect records from unauthorised use, alteration, deletion or removal, such as user registration/deregistration, and have security controls that allow for logging, monitoring and termination of access and use. The logs should be protected from tampering.
- *Compliant*: Compliance requires a system to be designed and managed in compliance with legal and regulatory requirements that apply to the business documented within them.
- *Comprehensive*: This refers to the ability to create, capture and manage records and associated metadata resulting from the business activities supported by the system
- *Fixity*: This refers to the ability to capture and preserve records as an accurate, unaltered record of the business activity or systems event it documents at a fixed point in time.

The recordkeeping system, which has the mentioned functionalities, enables the creation and maintenance of accurate, authentic and information-rich records, which can provide evidence to facilitate the attainment of the objectives of transparency and accountability initiatives.

Previous studies on matters related to the records management framework have focused mostly on what elements the framework should contain and its overall significance to records management agendas. Other studies, such as Nengomasha (2013), lists the problems associated with the absence of records management frameworks in Sub-Saharan countries, such as a lack of records management policy. Nevertheless, there are limited empirical studies that have evaluated the extent to which the records management framework has contributed positively or negatively to improved records management in the countries that have an established records management

framework. As discussed previously, Tanzania, where this study was conducted, has a well-instituted archives and records management framework. However, there are inadequate empirical studies that link the components of the records management framework to the success or failure of records and archives management program in the country. This area required further research to document pieces of evidence on successes, failures or challenges of records and archives management resulting from the application of the framework. Findings from such studies might provide the basis for programme reviews and enhancements and guarantee proper management of records and archives. Thus, governments would be able to respond to the current needs future demands for transparency and accountability.

## **2.4 Records management processes**

This part discusses the records management processes that support the implementation of T&A initiatives. Under the principle of accountability, the basic idea is that officials should be held accountable for their action and inaction—and that accountability requires transparency. Sunstein (2010) argues that accountability requires proper documentation of government decisions and actions. To hold officials accountable, one needs evidence. Mat Isa (2009:19) explains that the evidence is proof as records provide evidence. Transparency can only happen when authentic and reliable records support trust. Recordkeeping provides the means through which the creation, capture, availability and usability of accurate, reliable and trustworthy records is guaranteed as evidence of open government initiatives (Wamukoya 2012:119). Recordkeeping also ensures the availability of evidence for the accountability of governance, which in turn relies on the ethical standard of those involved. Records must possess adequate content, contextual and structural metadata to testify the authenticity and integrity of evidential value in representing an event. Government organisations need to follow best practices that ensure that records to support accountability and transparency are generated and managed correctly. The review of literature follows the theories of records life-cycle and continuum models that set out the operational direction and good practices in the management of records over their complete life-cycle and in their many media and formats – creating, collecting, disseminating, identifying, organising, protecting, retaining and disposing of (Andrew 2002:39) in support of open government implementation.

### **2.4.1 Records creation and capture**

Creation, capture, and maintenance of official records—from emails and diaries to briefings and minutes of meetings—underpins key goals of transparency and accountability initiatives. Capturing evidence of functionality and accountability begins with the process of creating or capturing records. Records creation and capture should follow standards that ensure records are complete, accurate and reliable over time. Applying such standards guarantees that such records possess the necessary qualities to serve as evidence of an organisation’s activities and decisions about who might have access to those documents and generally how long they are to be retained (ISO 2001b:14). Indeed, Shepherd and Yeo (2003:101) posit that organisations need to have a records creation strategy to ensure that records meet the appropriate quality standards and that they are captured into a secure and effective records management system. These qualities will remain intact over time. In fact, the primary purpose of records creation is to provide evidence of the functioning of an organisation or for the accountability of a corporate body or an individual (ICA 1997b; 2005).

Shepherd and Yeo (2003:102) indicate that organisations assessing the need for creating and capturing records should identify and assess:

- The requirements of the organisation, or business units, for records that provide evidence and information, for operational use.
- The requirements of the organisation, particular business units or external stakeholders for evidence that can support accountability.
- The costs of creating, capturing and maintaining the records that are required and the risk to the organisation if it does not have those records.

According to Chancellor (2002:12), government organisations should keep the records they need for business, regulatory, legal, and accountability purposes. Such organisations should (i) decide what records should be kept and consider risks of not having those records given the legislative and regulatory environment within which they operate; (ii) the need to refer to authoritative information

about past actions and decisions for current business purposes; (iii) the need to protect legal and other rights of the authority, its staff and its stakeholders; (iv) and the need to explain, and if necessary justify, past actions in the event of an audit, public inquiry or other investigation. Chancellor (2002:13) emphasis further that organisations should set business rules identifying what records should be kept, by whom this should be done, at what point in the process or transaction this should be done, what those records should contain, where and how they should be stored. As part of this process, organisations should also consider whether any of these records should be subject to control to ensure their evidential value can demonstrate if required by showing them to be authentic, reliable, have integrity, and can be useful.

Several studies such as IRMT (2005:7), Griffin (2004:86), and Külcüa and Külcüb (2009:3) emphasises that the practice of records capture and registration should include the allocation of explicit metadata embedded in, attached to or associated with the specific record regardless of format, arranged in a logical structure or sequence which facilitates subsequent use and reference and provides evidence of the existence of records in a records system. Wallace (2001:254) supported this claim by adding that record-keeping metadata can also be used to identify, authenticate, and contextualise records. In fact, using metadata records allows for the documentation of how the records were created, managed, and used, and their relationship with other records is also counting the documentation of changes to the records. As a result, it is possible to provide an audit trail of context, thus making it possible to identify fraud or illegal action (Thurston 2015:3).

Generally, records can be automatically generated by a business system or deliberately made by a person who is involved in the transaction. However, studies such as the State of New South Wales (2004:12) insists that after records are created, it is a good practice to capture the records in the corporate records management system of the organisation using metadata standards. The reasons behind this practice entail capturing records in the corporate records management system to establish a relationship between the record, creator and business context, and place the record and its relationship within a recordkeeping system, as well as linking the records with other records (Government of South Australia 2013). Consequently, this will facilitate efficiency, accountability, compliance and risk mitigation, and establish a relationship between the records

and the business context within which they are created, thus helping to ensure authenticity and inviolability (Northern Territory Government 2010:8).

Indeed, the Northern Territory Government (2010:8-9) instructs that a corporate records management system must be the primary repository of an organisation's corporate records. This implies that records not managed within the corporate records management system cannot be a true representation of what they purport to be: genuine records of a business transaction, decisions made, or advice given in the normal conduct of business. The author argues that in an unstructured environment, few rules govern the authenticity, integrity and the use of information (how it was created, by whom, which version it is, who has access to it, its security classification), and formal scrutiny is difficult, thus jeopardising accountability. Indeed, such records cannot be seen as the best evidence of the organisation's business if it is required in a court case or during a formal inquiry or judiciary hearing and may be difficult to defend if challenged, including difficulties in processing information requests as the organisation will fail to locate the records being requested (Northern Territory Government 2010:9). Keyes (2013:155-156) Northern Territory Government (2010:9), and State of New South Wales (2004:7-8) supports the practice of capturing records into that corporate records management system primarily because the practice ensures authenticity, reliability, integrity and usability of records.

Another practice that ensures records remain authentic is the carrying out of regular monitoring of the recordkeeping system. As suggested by the State of New South Wales (2004:12), records can remain authentic when a framework for periodic monitoring is instituted and applied to establish areas in which records are not created. Statistics on file creation and file audit reports can highlight areas that need attention. When monitoring a recordkeeping system is not implemented, information gaps on certain transactions can emerge as information creators may decide not to capture or create certain information for personal reasons or because they have vested interests in the matter and would not want to leave a trace of evidence behind. As a result, an undesirable influence on the transparency and accountability endeavours might be the outcome.



## **2.4.2 Records maintenance and handling**

The purpose of maintaining records is to ensure that records remain secure, intact and intelligible for as long as they are needed (Shepherd & Yeo 2003:173). Wamukoya (2012:118-119) opines that a critical component of TAIs cannot be complete without the auxiliary process of records maintenance since much of the information generated and maintained by any government exists in the form of records. Unfortunately, to date, much of the work of the Open Government Data (OGD) has concentrated on data sets (that is, data files, or a group of related files usually found on websites) and related computer applications that generate and provide information on government activities and mandates, such as websites, and has paid little or no consideration to government records or record-keeping processes.

Authors such as IRMT (2005:7) suggest that records maintenance should include aspects of tracking the movement of records. Indeed, tracking of movements and use of records is a good practice for identifying outstanding action, enabling records location and retrieval, preventing loss of records, monitor records use, maintaining an auditable trail of records transactions and identifying the operational origins of individual records where systems may have been amalgamated or migrated.

Furthermore, Chancellor (2002:16-17) suggests that backup copies of records in digital systems should be kept and stored securely in a separate location to ensure their integrity. The backup copies should be checked regularly to ensure that the storage medium has not degraded and the information remains intact and capable of being restored to operational use. Also, back-ups should be managed in a way that enables disposal decisions to be applied securely without compromising the authority's capacity to recover from system failures and major disasters. Indeed, the author suggests further that physical records such as paper files may also require regular monitoring. For example, formats such as early photocopies face the risk of fading, and regular checks should be made of any information in such formats that is of continuing value to the authority.

In general, it is a good practice for government agencies to put in place strategies aimed at ensuring the continued maintenance of records, which will guarantee that information remains intact, reliable and usable for as long as it is required. Chancellor (2002:16-17) stresses that such strategies should

ensure continual retrieval and use of records. Furthermore, the strategies should provide means for updating the storage media and migration of the software format within which the information and metadata are held and for regular monitoring of integrity and usability. Besides, government authorities need to assess the risks of records in digital systems such as accidental or unauthorised alteration, copying, movement or deletion, which can happen without a trace and put appropriate safeguards in place.

### **2.4.3 Physical handling and storage of records**

The purpose of records storage and preservation is to ensure their reliability, authenticity and usability for as long as they are necessary for proper storage conditions, which protect against unauthorised access, loss or destruction, and theft and disaster (IRMT 2005:7). For this reason, Chancellor (2002:16) urges government authorities to know what records they hold and where they are, and should ensure that they remain usable for as long as they are required. In this regard, they need to have the ability to locate and retrieve information required for business purposes or to respond to an information request, apply the controls required to manage risks associated with the records and ensure records are disposed of when no longer needed.

Chancellor (2002:16) further asserted that records storage is meant to protect the level required by the nature, contents and value of the information in the records. Hence, government authorities need to be aware of any specific requirements for records storage that apply to them. Storage should follow accepted standards with respect to the storage environment, fire precautions, health and safety and, if applicable, physical organisation. It should also allow easy and efficient retrieval of information but also minimise the risk of damage, loss or unauthorised access. Records, which are no longer required for frequent reference, can be removed from current systems to off-line or near off-line (for digital media) or to off-site (for paper) storage where this is an economical and efficient way to store them. They should continue to be subject to normal records management controls and procedures. The whereabouts of records should always be known, and the movement of files and other physical records between storage areas and office areas should be logged.

Thomas (2002:3) suggested that a suitable practice in records storage ensures that inactive records are stored off-site in an in-house or contracted records centre; proper shelving is used to store records; vaults are used for the most valuable records; electronic data backup procedures are in place and are routinely followed; disaster preparedness plans are in place; micrographics standards are followed; microfilm masters and computer backups are stored securely offsite; fire prevention systems are in place in storage areas; adequate environmental controls exist in storage areas; security rules and procedures are in place and followed, and recording format standards are complied with. Indeed, appropriate carrying out of the practice in handling records and storage would quicken and facilitate rapid retrieval of records and ensure readily available records in case of litigation and audits, as well as for future reference use.

#### **2.4.4 Retention and disposal of records**

The National Archives (2000:3) argued that records disposal is an essential practice in records management, which ensures that the organisations retain records for as long as they are needed and appropriately destroys them when they are no longer needed and should be able to explain why records are no longer held. According to Chancellor (2002:18-19), it is a matter of principle that records should be kept long enough by the government agencies for reference or accountability purposes, to comply with regulatory requirements or to protect legal and other rights and interests. Also, authors such as Griffin (2004:86 ); Külcüa and Külcüb (2009:3) and IRMT (2005:7) contend that records disposition authorities (such as records retention schedules) should control the removal of records from operational systems on a systematic and routine basis in the course of normal business activity.

According to Green (2014), retention policies were developed when the ability to keep records was limited by physical storage space, which then dictated certain kinds of information needed to be destroyed after a specified period. However, this can have a huge implication for T&A initiatives because of the concerns expressed to the effect that open data need to be made available indefinitely. However, the author suggests that regardless of whether a government has an open data initiative, it should examine its records retention schedules to determine whether they are too restrictive. In this case, it would be easier to know where the schedules dictate concerns about space and storage and where it detects issues about liability so that potential updates can be implemented. For the author, it

is a good practice for Records Managers to work with their government to develop a specific assessment of the risk of liability that may arise from each category of documents. This will reduce the possibility that governments allow fears of liability to result in the unnecessary destruction of records.

Chancellor (2002:18-19) proffers that the disposal of records should be undertaken only following established policies. Disposal schedules should be kept up to date and should be amended if a relevant statutory provision changes. Nevertheless, authorities should consider keeping information about previous provisions to explain the basis for destroying records were previously. Indeed, as a good practice, government deciding on the retention policy should consider the role of records in relation to business processes generating the records, which according to McDonald and Léveillé (2014:110), include records serving as evidence, for instance, how the government arrived at the decisions; records support decision-making; records enable individuals in an organisation to be held accountable for their actions; records enable an organisation to respect their obligations pursuant to various laws such as the ability to respond to a formal access request under the Freedom of Information legislation; records supporting the attainment of individual rights and entitlements; and records serving as sources of valuable data and information that can be analysed for purposes beyond their original creation or collection.

The National Archives (2000:3) lists some of the advantages of destroying records at the end of the specified retention period, which also affect transparency and accountability initiatives. The advantages include the avoidance of unnecessary storage costs incurred by using offices or server space to maintain records no longer needed; support compliance with data protection principle for records containing personal information; finding and retrieving information quicker and easier as they are less to search, and quick responses to information requests.

#### **2.4.5 Business continuity plans for records**

Australian Territory Records Office (2008:3) and Chancellor (2002:17) argue that it is a good practice for government agencies to have a formal and consistent assessment and mitigation of record management related threats to business continuity. This process entails identifying and safeguarding

vital records for an organisation, such as those essential to the continued functioning or reconstitution of the organisation in the event of a disaster and those essential to the organisation's legal and financial rights. The assessment and mitigation need to be part of an agency's broader business continuity program and forms part of their Records Management Program. Indeed, business continuity plans and disaster recovery are essential elements of risk management and corporate governance.

#### **2.4.6 Monitoring of the records management programme**

Government agencies should monitor and assess the overall effectiveness of the records management programme by identifying performance measures that reflect their information management needs and arrangements, including the impact on risks identified in the overall risk management framework. Means through which performance can be measured should be instituted, such as the data from which statistics will be generated or qualitative indicators that can be measured using spot checks or interviews. Monitoring should be undertaken regularly, and the results reported to the person with lead responsibility for records management so that risks can be assessed and appropriate action taken (Chancellor 2002:21).

State of New South Wales (2004:12), explaining how records must remain authentic, highlights the need for government institutions to monitor the recordkeeping system on the statistics on file creation and areas where records are not created. Furthermore, Iwhiwhu (2011:170) agrees that well-kept records provide a basis for the rule of law and accountability. However, if organisations do not have a culture of records management, monitoring and evaluation, quality control, there will be difficulties in carrying out verifications.

#### **2.5 Responsibilities for implementing and monitoring EITI in Tanzania**

Stakeholders in extractives industries are numerous, but for the purpose of this study, the focus is on the stakeholders at the national level participating in the implementation of EITI. The 12<sup>th</sup> EITI principles state that: "In seeking solutions, we believe that all stakeholders have important and relevant contributions to make—including governments and their agencies, extractive industry companies, service companies, multilateral organisations, financial organisations, investors and non-governmental organisations" (EITI 2017:10). Also, the OECD (2017:3) proffers that it is

important to have meaningful stakeholder engagement in the extractive sector to provide meaningful opportunities for their views to be considered in relation to planning and decision-making for projects or other activities that may significantly impact local communities. OECD (2017:14) lists numerous advantages of engaging stakeholders, which include:

- the contribution to attaining and retaining a “social licence to operate” facilitating current and potential future operations and expansions.
- early identification of risks of adverse impacts either at the site of extractive operations or along in-country supply chains.
- avoiding reputational risks for the enterprise and costs through identifying emerging community issues at an early stage and dealing with them proactively rather than reactively.
- reducing time in obtaining approvals and negotiating agreements.
- avoiding the costs of conflict arising from lost productivity due to temporary shutdowns and senior personnel time being diverted to manage grievances.
- improving corporate risk profile used by investors and, potentially, the ability to secure access to capital on more favourable terms.
- and attracting and retaining employees, particularly in the context of recurring skills shortages.

## **2.6 Availability and accessibility of information**

The EITI requirement 7.2 emphasises data accessibility and open data. Countries implementing EITI are required to ensure disclosures are made publicly accessible. The multi-stakeholder groups (MSGs) are encouraged to assess the country’s situation regarding access and re-use of data as required by the EITI standard. It would include considering the information that is routinely available in open data format through the government and cooperating systems and address the accessibility of additional

data created through the EITI process (EITI Secretariat 2020:4). Indeed, the EITI requirement 7.1 requires EITI disclosures to be comprehensible, actively promoted, publicly accessible, and contribute to public debate. Improving the accessibility, reliability, relevance, timeliness and comparability of EITI data is, therefore, essential to realise these objectives (EITI International Secretariat 2019:49)

In light of this reality, Keus and Ullmann (1994:259) explain that information availability hinges on two essential qualities: Permanence and on-time availability. Permanence refers to the quality in which a system should always provide the required services and information irrespective of time constraints. At the same time, on-time availability depends on the operational environment of the system, its resources and its workload at any one moment in time (Keus & Ullmann 1994:259). Therefore, for information to be available permanently, a three-factored scheme is required: Physical resources, human resources, and specified procedures (Tryfonas, Gritzalis & Kokolakis 2000:41).

Regarding information accessibility, Griffin (2004:86) argues that records access requires the presence of guidelines, which directs the provision of access to which records, by whom, and in what circumstances. This view is consistent with the requirements of Tanzania's access to information Act of 2016, which require the creation of a framework to facilitate access to information held by information holders (URT 2016:5). Indeed, the access environment may include privacy, security, freedom of information and archival legislation. Access may also relate to the monitoring of user permissions and job responsibilities. Chancellor (2002:17) suggests that it is essential for government agencies to have an information security policy addressing issues of access. For example, ease of internal access depends on the nature and sensitivity of the records, and thus, access restrictions should be applied when necessary to protect the information concerned, which should also be up-to-date.

Addressing the issues of access also requires care to be taken with personal information to comply with the data protection principle, which requires precautions against unauthorised or unlawful processing, damage, loss or destruction of personal information (Office of the Privacy Commissioner for Personal Data 2010). Other information, such as information obtained on a confidential basis, also require protection. Transmission of records, especially outside the authority's premises, should require authorisation. The method of transmission should be subject to risk assessment before a

decision is made. External access should be provided in accordance with relevant legislation. An audit trail should be kept of the provision of access, especially for people outside the immediate work area.

Darby (2010:9) argues that making information available is not sufficient to achieve transparency. Large amounts of raw information in the public domain may breed opacity rather than transparency. For that to be achieved, several qualifying criteria must be added to the definition. Information should be managed and published so that it is:

- *Relevant and accessible*: Information should be presented in plain and readily comprehensible language and formats appropriate for different stakeholders whilst retaining the detail and disaggregation necessary for analysis, evaluation and participation. Information should be made available in ways appropriate to different audiences and at minimal or no cost.
- *Timely and accurate*: Information should be made available in sufficient time to permit analysis, evaluation and engagement by relevant stakeholders. In other words, information needs to be provided while planning as well as during and after the implementation of policies and programmes. Information should be managed so that it is up-to-date, accurate, and complete.

The author argues that enhancing the availability and accessibility of information in the extractive sector should include the improvement in the access to resource use and extraction contracts, monitoring data and reports, information on financial flows, and access to company reports. Indeed, Darby (2010:39) highlights that there is a tension between the availability and accessibility and understanding, with some feeling that the use of technology to increase the availability of information has far outstripped the ability to make that information accessible and useable by the poorest of citizens in developing countries. Consequently, improving the accessibility of information about resource licence and concession areas for all the stakeholders requires the improvement of government's and agencies' record management systems (specifically in land registries and sector-specific cadastres), which are responsible for holding information on natural resource developments, contracts, land titles, amongst others. It would involve improving the ability of



companies to file project documents and ensuring that these systems are easily accessible at a local level.

Debates on the issue also indicate that increasing transparency in public administrations requires records management systems to facilitate the access to and the dissemination and reuse of public information. Thus, records management systems should be used for internal purposes and provide the basis for transparency throughout the records' lifecycle (Casadesús de Mingo & Cerrillo-i-Martínez 2018:256). Transparency constitutes openness to the public eye. It refers to the amount, scope, quality, accuracy, and timeliness of information accessible to relevant stakeholders. Mitigating information asymmetry reduces the magnitude and consequences of the principal-agent problem; transparency increases the capacity of outsiders to the company, such as the owners, to monitor and evaluate managers' actions and other insiders (OECD 2008:5).

## **2.7 Resource allocation to support records management**

Records managed within a records management programme require sufficient budgets, adequately-trained staff to carry out all the required tasks, proper facilities equipment and enough supplies. Resources are a prerequisite for a new records management service. Funding is key to formulating and implementing effective and efficient records and archival services. The existence of progressive and comprehensive legislation is not likely to bring about any positive changes in public records management unless resources to implement the laws are made available to archival institutions (Ngulube & Tafor 2006:63). Staff with specialist skills, accommodation and equipment would be required, and these requirements must be identified and priced when programmes and systems are designed (Shepherd & Yeo 2003).

Felesia *et al.* (2015:41) allude to the fact that records management programme cannot succeed without support from the top management in terms of the policy, funding and other administrative supports such as staff, accommodation, equipment and stationery and procedures manuals. Ngulube and Tafor (2006:63) uphold the same view regarding the importance of funding for records and archives service, without which the existence of progressive and comprehensive legislation is not likely to bring about any positive changes in the management of public records. Kemoni (2007:291) also emphasizes that there would be no appropriate changes to the current records management practices in the public

sector without the appropriate funding to undertake various records management activities. Some of the records management activities with financial implications include the enactment of records management policies and preparing manuals, staff, accommodation, proper facilities and equipment and sufficient supplies, trained registry staff to carry out all required tasks, training and support for records creators and users, developing and implementing a disaster management program, environmental control and monitoring and appraisal and disposition Programs (Griffin 2004:85).

Wamukoya and Mutula (2005b:73) posit that one of the critical challenges facing the ESARBICA region is inadequate support by governments to archival institutions, despite the critical role they play in the preservation of the African heritage. Works such as that of Mnjama and Wamukoya (2007:279) indicates that there is an absence of dedicated budgets for records management. Similarly, Mulauzi and Wamundila (2012:5-6) mention that insufficient funding remains a crippling problem in most government offices, with many struggling to meet overhead running costs and, thus, records management is often side-lined. Therefore, Asogwa's (2012:205) understanding of the prohibitive nature of the records management budget suggests a dedicated budget for staff training and human resources as one of the conditions for records management programs to succeed. Likewise, Mnjama and Wamukoya (2004) suggest that countries have dedicated budgets for records management. Indeed, Governments record management, and archival professionals, multilateral organisations and donor agencies need to give full support to national and other archival institutions to manage official records irrespective of media better. Furthermore, the National Archives (2010:12) suggests that achieving the objectives of a records management programme requires financial and other resources to come from a budget earmarked for the records management function or elsewhere. Indeed, the resources are needed for staff, including costs associated with recruiting and employing staff; securing storage facilities; equipment and materials; specialist software if used, including purchase, installation and licences; training and communications; travel, transport and couriering if the organisation has more than one site; and destruction of records.

IRMT (1999:34) indicates that record-keeping systems are unable to cope with the growing mass of unmanaged papers in many countries around the world, which is particularly true in countries with limited financial or administrative resources or unable to provide their records and archives

managers with training or professional development opportunities. As a result, administrators find it ever more difficult to retrieve the information they need to formulate, implement and monitor policy and manage key personnel and financial resources. This situation impedes the capacity of these countries to carry out economic and administrative reform programmes aimed to attain efficiency, accountability and enhanced services to citizens. Moreover, the decline and total collapse of record-keeping systems make it virtually impossible to determine responsibility for actions and hold individuals accountable.

## **2.8 Staff capacity and competencies to manage records**

A review of literature notes that staff capacity to manage records is anchored in the understanding that records management professionals are key components to the organisation's success as they alone can capably ensure consistent application of records management policies through the concept and practice of unified records management (Buchanan *et al.* 2017:13). Similarly, Ismail and Jamaludin (2011:71) point out that the records management professions are responsible for all aspects of design and implementation of recordkeeping systems and their operations as well as training users on records management and recordkeeping systems and operations as they affect individual practices. Indeed, as The World Bank *et al* (2000:35) would attest, the quality of any records management programme is directly related to the quality of the staff who operate it. This implies that records work ought to be a worthwhile career, not as the posting of last resort for those who are unqualified, incompetent, or idle. The authors insist that planning for records management function is key to establishing the number of staff needed, the tasks they would undertake, their qualifications, and the requirements for their promotion through the civil service.

T&A initiatives are dependent on accurate and reliable records that document government decisions and actions. Such records should be easily accessible to build effective freedom of information programs that makes governments demonstrate accountability, transparency, corporate governance, and provide the source of information for citizens (McLeod *et al.* 2007:216). Records management as a specialised service delivers on this T&A requirement is concerned with creating, processing, and maintaining quality records documenting policies, functions and operations, and procedural analysis. The professions ensure quality documentation of information and its availability, providing concise, relevant, and accurate information (Brichford 1972: 222). Also, the professions play the role in

insuring procedures by which records are created, filed, used, and destroyed are continuously studied, reviewed and improved as well as ensuring use of the manuals to achieve standardisation and simplification.

However, Penn, Pennix and Coulson (1994:8) contend that records management as a profession requires specialists who must be effective, skilled, problem solvers and decision-makers of the business operations relying on the information. For one to be a professional records manager, there is a need to undergo some form of specialised training to acquire requisite skills. Indeed, as IRMT (2004:11) would argue, an organisation may have established records and information management framework—policies, tools and procedures—but they will be ineffective unless they are supported by qualified records management staff with adequate and regular financial support to implement and maintain them. If records and archives management staff are not equipped with skills and competencies through training could lead to government ineffectiveness, increased operating costs; gaps in recorded memory; reduced public access to entitlement; erosion of rights; and weakened capacity for decision making; as well as failure to account to the court and the legislature that they are committed to rooting out corruption and malpractice (Wamukoya & Mutula (2005:73). Therefore, on this basis, Wamukoya and Mutula (2005:74) and Griffin (2004:74) suggest that a capacity-building framework is key in providing a strong requisite skills foundation for the management of records as evidence to underpin efficiency and accountability, sound business practices and good governance.

Various authors have documented areas of focus for capacity-building for records and archives management professionals. For example, Wamukoya and Mutula (2005:74) list various competencies and skills required of staff working in an e-records environment. They include records and information management skills, technology, managerial skills, and project management skills. Others encompass skills to create, capture, classify, index, store, retrieve, track, appraise, preserve, archive and dispose of records in an electronic environment. Furthermore, Griffin (2004:73) suggests that capacity-building should also cover all areas of the records life-cycle, from creation and capture, through an active life, to preservation as archives or ultimate destruction. Consequently, the management of records over time in terms of the infrastructure and control systems needed to protect them will be ensured to meet business, legal and administrative requirements so that the evidence base of government is secured and accessible when needed by authorised users.

Furthermore, Kemoni (2009:94) proffers that initiatives aimed at addressing capacity-building should focus on identifying and addressing emerging gaps such as understanding the use of information technologies in the creation and management of records; the relationship between information technology; recordkeeping and accountability, efficient government and governance. Similarly, Wamukoya & Mutula (2005:81) emphasize that capacity-building requirements should include creating awareness on freedom of information involving governments, agencies with statutory responsibility for records, legislators, and civil society.

Griffin (2004:73), and Wamukoya and Mutula (2005:73) concur that the rapid growth of information technology has presented significant challenges for capturing and preserving fragile digital evidence over time. For example, governments/citizens interactions in e-government initiatives occur in an electronic environment. Nevertheless, more governments are increasingly conducting business using e-mail and the internet, thus creating and maintaining their records electronically and relying on the information held in databases. The emphasis on e-records management capacity stems from the premise that accurate and reliable records for documentary evidence are necessary to provide a foundation for all strategies. The loss of control of records and information systems, particularly electronic environments, risks the ability of the public sector to be accountable. The capacity-building framework provides a strong skills foundation for the management of electronic records to enhance accountability, transparency, democratic governance, poverty eradication, elimination of corruption and efficient use of donor-funded resources (Wamukoya & Mutula 2005:74).

Furthermore, records professionals are also expected to grasp and apply international good practice standards and be comfortable communicating with experts across traditional disciplinary boundaries and in relation to the openness and sustainable development goals. This includes the areas of digital governance, the right to information and open data. As Open Government (2016) would suggest, a new and dynamic approach to professional education is essential in creating and preserving high-quality records and maximising the value of the information held in records. This would include the development of education and training programmes congruent with international acceptable practice standards and national requirements to ensure that there is a career path for trained records professionals.

The IRMT (2004) e-readiness also underlines staff competencies in maintaining software and hardware as well as human resource capacity as critical areas of attention. Also, a meeting held in Vienna, Austria on 26 August 2004 between some members of the East and Southern Africa Branch of the International Council on Archives (East and Southern Africa Executive Board), International Records Management Trust (IRMT) and the National Archives of England, Wales stressed the need for effective records management in East and Southern Africa with respect to capacity-building in the area of e-records management(Justus & Mutula 2005:74).

As Andrew (2002:27-28) and Thurston (2012) argue, staff capacity to create and capture records implies an understanding that records have a purpose, that is, it is not merely a residue or by-product of organisational activities, but a creation because they serve necessary functions which are to provide information and evidence requisite in making decisions, taking action, demonstrating accountability or enabling other uses. It also means that records have a structure (discernible organisation) which refers to the format of the record and any links to attachments or other related documents; that records have content (it conveys identifiable information or evidence)the information contained in the structure of the record conveying the evidence of the transaction and that records are created in a context (a reference to the circumstances in which it was created or acquired), for example, who created them, when, where, how and why. The understanding will, ultimately, helps staff know what records to create, when to create them, and what procedures and guidelines to follow in creating and maintaining these records to ensure they meet the needs for business, regulatory, legal, transparency and accountability purposes.

Duranti (2010:85) argues that irrespective of the long-term solution for the preservation of authentic electronic records, for example, it would not be worth preserving for the future if records creators do not take serious measures to guarantee the trustworthiness of electronic records (in both meanings—trustworthiness of content and trustworthiness of the record as a record) since their creation. This has a direct adverse impact on the realisation of transparency and accountability principles, which require citizenry to access accurate and complete government information. Indeed, as Andrew (2002:33) would argue, non-existent records, incomplete or inaccurate records, or those whose access is unreasonably delayed tend to undermine the rights the law is supposed to protect.

Further discussion on staff capacity is directed towards the understanding that reliability of records can be attained when records, rules governing the making, receiving, routing, annotating and setting aside of records, are adhered. Duranti (2010:81) contends that this includes compiling records based on pre-defined standard formats and templates; authenticating records using pre-established methods, depending on the record type and function; embedding in the electronic records system access privileges, by assigning to each person who has access to the electronic system, on the basis of clearly identified competencies, the authority to compile, classify, annotate, read, retrieve, transfer, or destroy only specific groups of records; embedding in the electronic records system “workflow rules” according to which the system will present only the person competent for each action with the related records and solicit the making of the appropriate record at the proper time in the automatic development of the procedure; limiting access to the technology or to parts of it by means of magnetic cards, passwords, and fingerprints; and designing within the electronic system an audit trail, so that any access to the system and its consequences (e.g. a modification to the record, a deletion, an addition) can be documented as they occur.

The staff capacity also entails that personnel creating and managing records can understand various components of different types of records, for example, the manifestation of the components of an electronic record and those of its traditional counterpart paper records. An electronic record, for example, may have several dates: the date given to the document by its author, which demonstrates the relationship between the author and the content; the date and time of transmission to either an external or an internal addressee, which represent the moment in which a record begins to have consequences; the date and time of transmission to the dossier or class to which the record belongs, which reveals the development of the matter; and the date and time of each retrieval, which show every act of consultation. Each one of these dates may be necessary to prove either the reliability of the record or its authenticity over time (Duranti 2010:81). Correspondingly, staff capacity is required for the signature, which assigns responsibility for the record and its content. Duranti (2010:82) explains that a handwritten or typewritten subscription can be attached to a record by its author or writer, but, in an electronic record, it does not have the function of a signature. Instead, the name appearing in the header of an electronic mail or the profile of other types of record can fulfil the signature function. A mix of accountability and authenticating functions is then exercised by the

digital signature, which is not even a sub- or superscription, but a digital data file that uses a computationally unique string of numbers and enables the detection of unauthorised modifications to the contents of a record.

Literature on addressing the lack of adequate training and human resources development for records personnel to manage electronic records effectively includes the International Records Management Trust/World Bank (2003) Global Forum Electronic discussion, which recommends national and international agencies to review educational programmes to ensure their relevance in the electronic age. For example, training programmes should reflect information technology policies and strategies as well as the management of electronic and paper-based records (Kemoni 2009:95). Furthermore, governments should develop information systems training policies that facilitate the training of information systems, information technology, and records personnel in general. This concurs with ISO (2001a:17), which emphasises on organisations seeking to conform with ISO 15489, imploring them to establish an ongoing programme of records training to address records management and specific practices such as the roles and responsibilities of all members of management, employees, contractors, volunteers and any other individuals responsible for the whole or part of business activity of an organisation in making records during their work and in capturing those records in the records systems.

The Government of Hong Kong (2011:25) supports this arguing that organisations should establish an ongoing training programme for its staff to provide them with adequate knowledge and skills on records management requirements and practices, particularly on creating records during their work, capturing those records and managing them in the designated recordkeeping systems. Studies carried out in the ESARBICA region call on institutions to shift focus from managing paper-records to electronic ones, to upgrade ICT skills of their staff to allow archivists to understand operations of technology and its impact on the creation, use, maintenance and preservation of e-records and for ESARBICA member states to formulate minimum standards for e-records (Kemoni 2009:198). Governments need to demonstrate that they are committed to training and development. A policy statement on training is a clear indicator to employees that the organisation is serious on this matter (IRMT 1999:30).



## **2.9 Preceding recommendations to integrate records management in EITI**

Given the unprecedented role of records management in ensuring proper records management, several recommendations are made regarding the incorporation of records management in the extractive industries transparency initiative. For example, The IDL Group & Synergy Global Consulting Ltd (2010:43), suggests that the EITI validation process needs revision to be more appropriate to the validation of compliant countries. Some areas of improvement noted during the validation of the Extractive Industries Transparency Initiative in Ghana include documentation and records management—that specific requirement are developed for documentation and records management by the country on the issues relating to EITI implementation, such as records of MSG meetings and stakeholder meetings, and contact details of stakeholders.

Furthermore, Coffey International Development (2010:25) indicated that supporting information on the amounts reported was required for the EITI reconciliation process in Mongolia. However, information was sometimes missing. Consequently, the proposed steps to be taken were to ensure companies maintain adequate records and send complete reports to EITIM. Similarly, in Sierra Leone, poor record-keeping was linked to improper management of revenues from the extractives sector. The second EITI report, published in 2012 and covering the 2008, 2009 and 2010 period, established that sizeable revenues received by government agencies were not backed up by receipts. Thus, EITI in Sierra Leone supports ongoing efforts aimed to improve documentation in the extractives sector. The newly established National Minerals Agency, for example, set up an online repository with a mining cadastre administration system, which provides up to date information on all mining licences. In addition, a new unit within the National Revenue Authority was created to improve compliance in the extractives sector. Both reforms have permanently strengthened the governance and serve the broader EITI objectives. Indeed, better record-keeping in Sierra Leone has produced first results as reported in the EITI report for 2011, showing that revenue collecting entities were able to produce authentic documents in support of payments received, thus making it easier to track payment flows with fewer discrepancies (Horace 2014).

Darby (2010:28) notes that conflicts relating to natural resource use sometimes occur because it is challenging for governments to respond quickly to information requests related to contested areas,

such as conflicts between companies and local users of a resource. The author suggests an improvement in record management systems, specifically in land registries and sector-specific cadastres of the government agencies holding information on natural resource developments, contracts, land titles and related information.

Adeleke (2017:15) highlights the fact that EITI is vital in data collection. As most governments do not have the bureaucracy or infrastructure for records management, it is essential for governments to put in place records management systems that can engender planned processes to collect verifiable and accurate information that can help governments track their revenue and taxes collected.

## **2.10 Summary**

Chapter Two has reviewed the literature on the elements of records management and its role in generating and managing quality information required to support transparency and accountability initiatives. Specifically, the chapter has reviewed literature in relation to the purpose of the study in areas of the records management framework, records management practices, availability and accessibility of information, resources to support records management, and staff capacity and competencies to manage records. Key issues that emerged from this chapter indicate that, although a vast body of literature covering the framework and practices exists, which when applied to records management programs can result in the generation and management of quality information required to support transparency and accountability initiatives, empirical studies presenting evidence of how such elements facilitates or hinders quality information generation and management are limited. The literature review has identified this area as one deserving further research, which this study has strived to address. The next chapter discussed the research methodology used for the study.

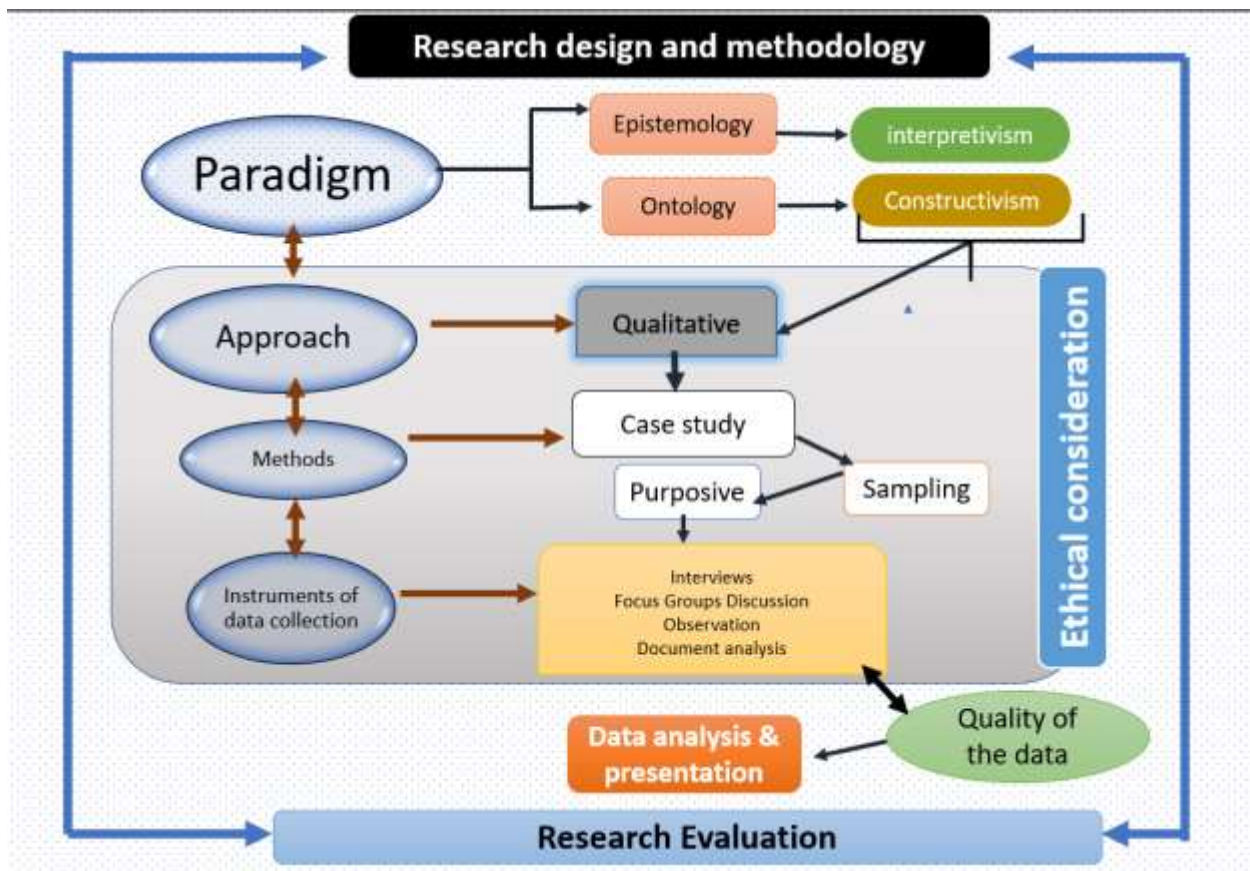
## CHAPTER THREE

### RESEARCH METHODOLOGY

#### 3.1 Introduction

The previous chapter has reviewed literature related to records management in support of Extractive Industries. This chapter focuses on the research methodology as applied in this study. According to Kothari (2004:7), research methodology is a way to solving a research problem systematically. The methodology highlights the broader field of discussions on methods and the relationship between methods and theories (Alasuutari, Bickman & Brannen 2008). Specifically, this chapter covers theoretical perspectives of the study, research paradigm, research approaches, research design, the population of the study, research method, sampling method, data collection methods, data analysis and ethical considerations. The roadmap for the research design and methodology for this study is presented in Figure 3.1:

**Figure 3:1 Research design and methodology road map for the study**



Researcher's compilation (2019)

## **3.2 Philosophical paradigms**

According to Kuhn (2012:175), paradigms are a set of scientific and metaphysical beliefs that make up a theoretical framework facilitating the testing, evaluation and, if necessary, the revision of scientific theories. As shared assumptions, beliefs, methods, and other facets, paradigms help capture a worldview or perspective of research that includes conceptions of methodology, purposes, assumptions, and values (Mathison 2011:300). Veritably, paradigm underpins the scientific approaches to a study which may take inductive or deductive slants (Gray (2004:16). The common research paradigms include postpositivist, interpretivism, constructivism, transformative, and pragmatism. Research paradigms are widely discussed in various literature (see, for example, the works Rehman & Alharthi 2016; Kivunja & Kuyini 2017; and Creswell 2014).

### **3.2.1 Epistemology**

Epistemology is a branch of philosophy that provides a philosophical background on the nature of knowledge and the process by which knowledge is acquired and validated (Rehman & Alharthi 2016:52). For researchers, epistemology helps look at how the world can be understood and how such knowledge can be transmitted among human beings. It also supports the methodology on which the researchers can either focus on identifying and verifying the relationships and regularities between the various elements or analyse individuals' subjective experience and interpretation of the world (Su 2019:17). The epistemological perspective provides a philosophical background to help decide what kind of knowledge is legitimate and adequate and clarify the issues of design of the research, evidence that is to be gathered, from where, and how it will be interpreted (Gray 2004:20).

According to Gray (2004:20), the different research philosophies discussed above are associated with the works of Heraclitus (c.535-c.475 BC) and Parmenides (c.515-c.445 BC). Heraclitus upheld the view of the changing and the emerging world theology of *becoming*. Heraclitus believed that “the universe is in a continual state of flux and all appearances and constancy are false, making any claims of knowledge or recommendations about human affairs becomes quite a difficult because the changing cosmos may invalidate any statement, ethical or physical, made at a given instant” and “...the universe is constant, and that all appearance of change is illusory, language and knowledge of phenomena are misleading and/or false, ... since it involves change, is neither impossible or deceptive.” (Poster 1996:2).

Parmenides, the predecessor of Heraclitus, emphasises a permanent and unchanging reality—the ontology of *being*. His profound philosophical statements include “*It is*”; *change is impossible* (Kahn 1969:701); “... *that it is and that it cannot be*”(Kahn 1969:707), which all subscribe to the idea of pluralism of nature by Heraclitus. For Parmenides, the highest form of knowledge is unchanging and objective truth, separated from the perceived world of mere appearance, change, corruption, and becoming (Robinson 2010:633). The discussions on the works of these two philosophers resulted in the emergence of three philosophical positions: Objectivism, constructivism and subjectivism.

Objectivist epistemology is a theoretical perspective, which works on the assumption that reality exists independent of consciousness. Robinson (2010) points out that the claims of Objectivists are i) there is a reality “in itself,” existing independently of the human mind, ii) reality may be known by the human mind, and iii) our language or discourse relates to the knowledge of reality in such a way that we may make literal and increasingly accurate descriptions and explanations. Thus, for objectivists, the world exists and is real, and knowledge can become increasing objective (Ratner 2008). Therefore, the researchers' role is to affirm this objective truth externally shorn of their feelings and values. Nevertheless, objectivists do not spurn subjectivity, but they hold that an objective approach must be employed while studying people’s values, attitudes and beliefs (Gray 2004:20).

Objectivism is closely linked to positivism philosophical theory, which asserts that causes (probably) determine effects or outcomes; and reduces ideas to test variables that comprise hypotheses and research questions (Creswell 2009:7). Positivist lenses emphasise the fact that the social (objective) reality exists externally (out there) to the researcher and that its properties can be measured directly through observation. Also, laws or theories that govern the world required testing or verification and refinement to understand the world. Furthermore, Gray (2014:21) describes positivist reality as what is available to the senses: what can be seen, smelt, touched, and so on. Consequently, an inquiry should be based upon scientific observation as opposed to philosophical speculation. Indeed, as Harvey (2019) would further explain, positivism is based on “positive” real facts, not an abstract deduction. Hence, knowledge should be based on direct or indirect apprehension of the objective world via empirically verified cause explanation.

Positivist applies the experimental strategy of inquiry aimed to assess attitudes both before and after experimental treatment. As Creswell (2009:16) would explain, data are collected on an

instrument that measures attitudes, and the information is analysed using statistical procedures and hypothesis testing. The central tenets of positivism encompass phenomenism, which holds that data of science is direct (sensible) observable phenomena; causality in which phenomena are interrelated via causal propositions; and objectivism in which science of inquiry should be objective and value-free with its methods independent of the researcher, repeatable and reliable (Harvey 2019).

Subjectivism is yet another philosophical perspective that holds that knowledge is subjective, and there is no external or objective test of its veracity (Harvey 2019). With an extreme emphasis on the significance of the individual subject in cognition, subjectivism claims that no moral truths are possible; instead, they are entirely relative to the person. For subjectivism, meaning does not emerge from the interplay between the subject and the outside world but imposed on the subject by the subject. Subjects do not construct meaning but do so from within collective unconsciousness, from dreams, and from religious beliefs.

### **3.2.2 Ontology**

Noonan (2012:578) contends that ontology is a theory about the nature of reality and what constitutes reality. Ontology is an epistemology because it denotes what is knowable and who can know it, but it is also a methodology since it describes how one can obtain knowledge (Mathison 2011:300). The ontology theory aims to provide reasoned, deductive accounts of the fundamental sorts of things that exist and answer basic questions of the universal forms of existence, such as What is existence? What does it mean to say that an object exists? What are an object's properties, and how are they related to the object? When does something cease to exist? Are individuals alone real, or are collectively and independently real? Are there real objects of universal terms, or are these universals simply names that humans give to mental abstractions?(Mathison 2011a:285;Noonan (2012:578). Since ontology claims are unavoidably linked to epistemological claims, Blaikie (2011:767) suggests that they need to discuss them together.

Contrary to positivism, constructivist (which is often combined with interpretivism) is a philosophical view that claims that all knowledge is constructed based on the human experience instead of discovered self-evident knowledge. It opposes positivism and scientism in that scientific knowledge is constructed by scientist and not discovered from the world through the strict

scientific method (Mastin 2008). Constructivists believe that individuals seek understanding of the world in which they live and work; thus, they develop subjective meanings of their experiences directed toward certain objects or things. What is more, constructivism upholds that truth and meaning do not exist in some external world but is created by the subject's interactions with the world. Implicitly, meaning is constructed and not discovered. Thus, subjects construct their meaning in different ways, even in relation to the same phenomenon (Gray 2004:20). As Creswell (2014b:8), Pham (2018:3), and Hesse-Biber (2010:455) point out, meanings vary and are multiple, thus imploring researchers to look for the complexity of views rather than narrowing meanings into a few categories or ideas. The goal of research in this regard is to rely as much as possible on the participants' views of the situation by making the research questions broader and general so that participants can construct the meaning of a situation, forge discussions or interactions with other persons. Constructivism theoretical perspective acknowledges that natural reality, laws of science and social reality are different and therefore require a different kind of methods (Gray 2014:21).

Atkinson (2012:2) indicates that constructivism/interpretivism perspective is based on the ontological assumption that reality is messy and complicated; truth or reality is not objective out there waiting for researchers to discover it; instead, people actively construct and then act upon the realities assigned to events, thoughts, actions, processes, bodies, places, ideologies, spaces and conditions in the world. This view contrasts positivism, which claims that reality exists independently of humans and cannot be mediated by senses, and in nature, there is a cause-effect relationship between phenomena, which once established, can be predicted with certainty in the future (Rehman & Alharthi 2016:53).

### **3.3 Research approach**

Based on the philosophical assumptions discussed above, this present study was anchored on the constructivism/interpretivism research paradigm, the philosophical assumption that emphasises the socially constructed nature of reality and uncovers the more profound meaning and significance of human behaviour and experiences (Fan 2009). Within the constructivism/interpretivism research paradigm, the research was guided by the qualitative research approach, which originates from anthropology, sociology, humanities, and evaluation.

### 3.3.1 Qualitative approach

The qualitative research approach focus on how people define, interpret and understand the world by developing subjective meanings of their experiences toward certain objects or things (Creswell 2014a). This approach uses the inductive inquiry, which permits data to be collected in the participants' setting while exploring how people experience aspects of their lives, how individuals and groups behave, how organisations function, and how interactions shape relationships (Teherani *et al.* 2015:669). The approach committed to multiple views of the social reality whereby, as Hesse-Biber (2010:455) would put it, a researcher's respondent becomes "the expert" which means it is the respondent's view of reality that the researcher should seek to interpret. The approach often starts with observation, whereby the researcher observes behaviour and seeks to find theoretical and logical explanations for the observations (Hwee 2014:2). In addition, the collected data is analysed inductively based on particular themes as the researcher interprets the meaning of the collected data (Creswell 2014b:4).

The approach was appropriate for this study to generate a rich, detailed and valid process that contributes to the in-depth understanding of the incorporation of records management in the Extractive Industries Transparency Initiative (EITI) Tanzania. Hwee (2014:2) suggests that qualitative research approach is appropriate when data are unavailable or inaccessible, or when theories are not well-established in a given area or when existing theories cannot be used to explain the phenomenon to be investigated without modifications, or when the process of understanding how relationships between two constructs evolve is important. Furthermore, Morse (1991:120) suggests the use of the qualitative research approach when the matter to be explored is "immature" due to a conspicuous lack of theory and previous research; when a notion that the available theory may be inaccurate, inappropriate, incorrect, or biased; when a need exists to explore and describe the phenomena and to develop theory; or when the nature of the phenomenon may not be suited to quantitative measures. Similarly, Brikci and Green (2007:2) and Babbie 2016:95) concur that the qualitative research approach is appropriate when the research examines a new interest or when the subject matter of the study is new and little is known about it. It is often better to start with qualitative methods such as interviews and focus group discussion in a bid to generate hypotheses, which can then be tested using quantitative methods. Since there is limited evidence on the phenomena regarding how records management was incorporated in EITI Tanzania, this approach proved appropriate because of its descriptive nature, which helped to identify the breadth and depth



of issues addressed in the study in addition identifying potential relationships between constructs that were explored to divulge more insights into the problem under review.

### **3.4 Research design**

Ashikuzzaman (2015) describes a research design as the arrangement of conditions for collection and analysis of data in a manner that aims to combine relevance to the research purpose with economy in procedure. It is a conceptual structure within which research is conducted. Creswell (2014:3) also describes a research design as a blueprint and procedures for research, which details the methods and data collection, analysis, and interpretation. It governs what the researcher is going to study, why and how (Babbie 2016:94). As Hwee (2014:5) explains, a research design consists of a strategy for accessing information, for institutions to be studied and how to access them, variables and measurements to be used to test propositions and hypotheses designed to address the research question, what current methodologies are being used, and future trends and directions of the research area.

Authors such as de Vaus (2001:11) treat a research design as a concept that emerges from a skeptical approach to research and a view that scientific knowledge must always be provisional. Hence, the purpose of the research design is to reduce the ambiguity of research evidence and ensure that the evidence obtained results in answering the initial question as unambiguously as possible. Getting relevant evidence entails laying down the type of evidence needed to answer the research question (or test the theory), evaluating a programme, or accurately describing some phenomenon in a convincing way (de Vaus 2001:9).

Cheek (2012:2) describes the process of developing a research design to include three components: The theoretical, methodological, and ethical considerations relevant to the specific project. This study adopted a qualitative research methodology using a case study design within the theoretical approach adopted for the study. The study aimed to gather data based on the research participants' viewpoint about TEITI and the incorporation of records management in the process. As mentioned in Chapter One, Section 1.9, TEITI is overseen and implemented by the Tanzania Extractive Industries (Transparency and Accountability) Committee and TEITI Secretariat within the Ministry of Minerals. The Records and Archives Management Department (RAMD) was also included in the study because of its salient role in overseeing public sector records management throughout the

entire life cycle. Because of the limited players in the TEITI, a phenomenology research design emerged to be a suitable methodology as it allows for the involvement of few research participants experienced in the phenomenon.

### **3.4.1 The population of the study**

Hwee (2014:6) argues that it is important to know who or what needs to be analysed to conduct research. For Babbie (2016:101), the unit of analysis is an essential element in research design and data analysis to cover the what or who aspects (also known as units of observation) such as individuals, groups of individuals, firms, groups of firms, industries, nations, or regions. In this study, the sampling frame was purposively selected and comprised the key players involved in the instigation and implementation of the Extractive Industries Transparency Initiatives in Tanzania, namely, the Mining Commission under the Ministry of Minerals, Tanzania Extractive Industries (Transparency and Accountability) Committee, and the Secretariat of the Tanzania Extractive Industries Committee which implements the activities of the committee. The sampling frame also included the Records and Archives Management Department (RAMD), which is entrusted with the role of overseeing the management of public sector records throughout the entire life cycle; The Resident Mines Office (RMO) for the Dodoma region (selected to represent the registries of the Resident Mines Offices across the country) responsible for the issuance and administration of Primary Mining License, Brokers Dealer Licence and related permits; Tanzania Revenue Authority (TRA) with a focus on the Tax-Payers Registry responsible with the management records of taxpayers (which include the mining companies, and the TEITI coordination desk responsible with the preparation and submission of the documents required for TEITI reconciliation; and the Office of the Controller and Auditor General (CAG) TEITI Unit responsible for special audits that investigates any material discrepancy between payments and receipts in the reconciliation reports (URT 2015:13-14).

### **3.4.2 Sample and sampling procedures**

The study employed purposive sampling to identify the primary participants for the study (key informants). Since qualitative analysis typically requires a smaller sample size than quantitative analyses, which can range from five (5) to twenty-five (25) as suggested by Creswell (1994:64), or can be at least six (6) as indicated by Morse (1994:225), a total of twenty-five (25) participant were purposively selected and approached before the research design. They involved seven (7) participants from the TEITI (Transparency and Accountability) Committee; four (4) participants from the TEITI

Secretariat, five (5) participants from RAMD; four (4) participants from TRA; three (3) from the Mining Commission; one (1) from The Controller and Auditor General's (CAG) Office ; and one (1) from the Regional Mines Office of Dodoma region

Purposive sampling strategy was appropriate as suggested by Padilla-Díaz (2015:104) because it permitted the researcher to draw units of study from the sampling frame based on their knowledge and experience about the subject matter explored by the study and had the primary and direct role of overseeing the implementing the Extractive Industries Transparency Initiative in Tanzania. In this regard, their selection could not be random, as is the case in probability sampling.

### **3.4.3 Data collection tools**

Research methods are the practical techniques for carrying out research that makes it possible to collect information and analyse it (Walliman 2011:29). Different methods are used in qualitative research to collect data. The most common methods are interviews, focus group discussions, observations and document analysis. This study used interviews, Focus Groups Discussions, observations, and document sources/analysis as detailed below.

#### **3.4.3.1 Interviews**

Babbie (2016:340) describes an interview as an interaction between an interviewer and a respondent based on a set of topics to be discussed in-depth without following a particular order. The conversation establishes a general direction that pursues specific topics raised by the respondent, with the respondent serving as the main speaker. As Warren (2011:4) elucidates, the objective of the interview is to establish common meaningful patterns or themes between particular types of participant. The method allows for an in-depth and further probing and questioning of the participant based on their responses, whereby the researcher also tries to understand their motivation and feelings (Bhat n.d.). Certainly, the protocols of the method provide an opportunity for the researcher to take notes about the responses of the interviewee, record and interpret nonverbal communications such as body language and micro-expressions, which then allows the contextualisation of the responses provided by the participants (Hwee 2014a:2). The methods are also useful in organising thoughts on headings, information about starting the interview, concluding ideas, ending the interview, and thanking the respondent (Creswell & Poth 2018). Furthermore, interviews offer a significant advantage of providing a degree of depth and detail on

each participant especially when carried on a one-on-one basis (Morgan & Hoffman 2018:3). Interviews are also flexible, interactive, and continuous, allowing questions to be rephrased or redesigned throughout the process.

As the Amsterdam Public Health (2017) recommend, an in-depth interview method was used in this study to explore the participants' knowledge, lived experiences, views, opinions, and beliefs on the studied phenomena, that is, exploration on how records management was incorporated in the EITI in Tanzania. The interviews were semi-structured and administered to fourteen (14) participants on a one-on-one basis, each at a time to the following categories: seven (7) participants from the TEITI Committee, one (1) from RAMD, one (1) from the TRA, three (3) from the Mining Commission, one (1) from the CAG, and one (1) from the Regional Mines Office of Dodoma. The interviews were regulated by an interview guide (*see Annexe IV*). The interview was a suitable method for data collection because of the context of the study and the nature of some participants involved in the study that obliged individual meetings. For example, participants from the TEITI Committee were located in different country cities; thus, data collection involving these participants could only be through in-depth interviews. Also, an interview was the only option for one participant from RAMD—a senior manager who, apart from having a tight schedule, could not participate in the FGD with his underlings. Interviews for the remaining participant's categories indicated earlier were necessary because only one staff was available to represent the offices in the study.

Interviews provided an opportunities to get detailed information from the participants. The researcher asked follow-up questions that helped the participants express their experiences in detail while approaching reality as faithfully as possible (Padilla-Díaz 2015:104). Since the method is not only about “what” people think but also “why” they think so, as mentioned by Bhat (n.d.), the researcher went deeper into the topic by continually asking ‘how’ and ‘why’ questions until the root of the topic was attained (Hwee 2014a:2). The researcher also adopted the seven stages of inquiry proposed by Kvale (1996:88), namely thematising, designing, interviewing, transcribing, analysing, verifying, and reporting.

During these interviews, audio recordings were done using a tape recorder. Participants were informed beforehand about the recording of the interviews to solicit their consent. The researcher also maintained a folder of handwritten fields notes taken during interviews to complement the

audio-taped recording. As Sutton and Austin (2015:227) and Groenewald (2004:48) suggest, field notes were essential in allowing the research to maintain and comment upon impression, environmental contexts, behaviour, and non-verbal cues that could not be captured through audio-recording. For the interviews, focus groups discussions, and observations, taking notes was essential to provide a backup of the data captured, observed, and case voice records failed. Furthermore, the field notes were dated to help the researcher remember and correlate situations that could have been important during the data analysis. To maintain the confidentiality of the information collected, field notes were kept secure in the same manner to audio tapes and transcripts as they contained sensitive information relevant to the study.

#### **3.4.3.2 Focus group discussions**

Focus group discussions complemented the interviews and explored the thoughts and experiences in accordance with the objectives of this study. The method was advantageous because of the group interactions, which allowed the participants to share, listen, and compare their experiences and attitudes towards the subject under review. As suggested by Morgan and Hoffman (2018:2), exchanges during these discussions provided insights into what the participants thought and why they thought the way they did. The method was useful in finding answers to the why, what, and how questions (Bhat n.d.), allowing the conversations to evolve and open an avenue for participants to build one another's comments and ideas, thus creating synergies in the discussions. Furthermore, the method permitted the researcher to make necessary adjustments to ensure the collection of quality data.

In designing the interview questions, the researcher used “funnel-style” recommended by Morgan (2014:18) by starting with less-structured questions, open-ended, and before introducing at a later state more structured questions during the discussions. Although the questions were pre-determined, they allowed the participants to elaborate their responses freely.

Furthermore, the participants' selection for the group discussions was pivotal to ensure the production of superior qualitative data. In this regard, the participants' relationship and subject matter under study were a substantial criterion for selecting participants for the focus groups. Indeed, as posited by (Morgan & Hoffman 2018:7), a careful selection and professional communication with the

prospective participant were vital in making sure that participants showed up with confidence, feel free and comfortable to engage in the discussions on the topic.

Since focus groups include a limited number of participants (ranging from 4-10) from within the target population (Morgan & Hoffman 2018:7; Ang 2014:5), this present study used three focus groups comprising four (4) participants from RAMD that aimed to collect data regarding the role of RAMD in developing and implementing the country-wide archives and records management infrastructure; four (4) from the TEITI Secretariat to collect data related to TEITI Committee's role of developing and implementing the framework for transparency and accountability in the mining sector; and three (3) participants from the TRA to obtain data regarding the management of tax records of the mining companies. The participants for each group had a similar background and work experience about the subject matter explored. The researcher decided to use the FGDs approach over the in-depth interviews as a more appropriate method because of participants' availability and comparable characteristics, which permitted the presentation of different views on the issues under discussion. One session was scheduled and implemented for each group. The meetings were held in the venues of participant's offices. During the meetings, the researcher used open-ended questions that prompted interactions and creativity that kept the conversations flowing (Morgan & Hoffman 2018:8). These free and collegial interactions resulted in rich information valuable to the study (*see Annexe V Focus groups guiding questions*).

#### **3.4.3.3 Observation**

According to McKechnie (2012:2), observation is an additional method for collecting data often used with other methods such as interviewing and document analysis to notice the participants' motives and feelings, which could otherwise be challenging to obtain through other methods. Observation assumes that behaviour is purposeful and reflects deeper values and beliefs. Observing participants' behaviour, such as voice tone and facial expression in a natural setting, can provide additional cues to the verbal responses and uncover unanticipated phenomena (Ang 2014:3). Indeed, as Bhat (n.d.) posits, observation protocol results in the recording and writing down information while observing using all of one's five senses, especially looking and listening, systematically and purposefully to learn about the phenomena of interest to the study.

For this study, observation was carried out in two ways: during the interviews and during physical inspection of records facilities and registry locations. During interviews, unstructured observation was conducted in an open and free manner without pre-determined variables or objectives during face-to-face and interviews as well as FGDs. The researcher observed and took notes to document all aspects deemed relevant to the phenomena under exploration (Ang 2014b:7). In this regard, the researcher paid attention to and observed how the participants said what they had to say, the words they used, the facial expressions in the accounts and explanations they gave, their attitude and convictions that came up through their talk (McKechnie 2012:2). The researcher also observed how the participants talked about relationships among key players in implementing TEITI. The observation method was essential to match the replies given with the emotions and convictions of the participants to make it unlikely that the responses were staged or deceptive; this was indeed important since, during interviews and FGDs, people usually tell what they think, which may not necessarily correspond to what they do or believe. The approach was consistent with Bhat (n.d.) assertion that qualitative observation is primarily used to equate quality differences. During interviews and FGDs, the researcher's role was mainly to facilitate and tease out the tones of meaning and catch messages which were not being verbalised and discern the patterns. Observation was also carried out to establish the physical conditions of the records management working tools and the registry locations (*See Annexe VI observation checklist*).

#### **3.4.3.4 Document sources/analysis**

According to Bowen (2009:34), document analysis is a systematic process of evaluating documents to produce empirical knowledge. As Corbin and Strauss (2008) explain, the process involves evaluating and reviewing both printed and electronic materials to yield meaning, gain understanding, and develop empirical knowledge. Trace (2017) argues that content analysis is essential given the different ways a document can be understood. For example, a document can be understood as fact, understood in line with what makes it so, document as experienced, for example, how it is perceived or as imagined. The author further explains that, though the ambit of information science studies treats a document as both experience and concrete object, which consists of the inscriptions on medium, ontologically, documents are composed of experience—writing things that have meaning, that make assertions. Understandably, then a document is not the physicality of the marks on it that give it life, but the meaning given to it by the reader. Based on this assertion, Bowen (2009:118) upholds the view that documents of all types can help the

researcher uncover meaning, develop an understanding, and discover insights relevant to the research problem as they are written without the researcher's intervention in the first place.

Indeed, documents can serve various purposes in research undertakings such as the provision of data on the context of the phenomena under study, for example, witness to a past event, historical insights on specific issues that can contextualise data collection and interviews. Furthermore, documents can suggest questions to be asked or what to observe as part of the research, provide supplementary data, means for tracking changes and development, and verify findings from other data sources (Bowen 2009:29-30). Another advantage of using the document analysis method is that documents may be the most effective means for gathering data when events can no longer be observed or when informants have forgotten the details. Also, as Bowen (2009:38) and Triad 3 (2016) allude, document analysis combines data from other methods such as interviews, focus groups and observation to minimise bias and establish credibility. Also, document analysis is not reactive in destroying the effects of a researcher's presence in terms of behaviours, attitude and feelings.

Triad 3 (2016) emphasises the fact that, since documents are not created with data agenda, or may not provide the necessary information required to answer a research question, or might be incomplete, inaccurate, inconsistent or biased, researchers need to look at the documents with a critical eye to determine the existence and accessibility of the authenticity and usefulness documents, it is necessary to take into account the original purpose of each document, the context in which it was produced, and the intended audience (Bowen 2009:38). Indeed, the researcher needs to establish the meaning of the documents and their contribution to the explored phenomena. In this case, only a small number of documents can be relevant to a particular problem (Titscher *et al.* 2000:4). Similarly, Bowen (2009:38) further demonstrates that in selecting documents, researchers should establish the relevancy of the documents to the research problem and purpose and determine the authenticity, credibility, accuracy, and representativeness of the selected documents. It entails balancing the documents if they contain significant details on some aspects of the subject and little or nothing on other aspects. Additional checklist on the document selection is the concern on the original reason for their production, the target audience, and whether or not it was written based on the first-hand experience or from secondary sources, whether it was solicited or unsolicited, edited or unedited, and anonymous or signed (Bowen 2009:33).



Documents for the analysis might include company reports, news and announcements, government statistics, transnational and non-governmental organisations, marketing and research institutions, and companies' tracking systems of operations and services (Ang 2014:3). Other documents listed by Bowen (2009:27-28) may comprise advertisements, agendas, attendance registers, and minutes of meetings, manuals, background papers, books and brochures, diaries and journals, event programs, letters and memoranda, maps and charts, newspapers (clippings/articles), press releases, programme proposals, application forms, and summaries, radio and television program scripts, organisational or institutional reports, survey data, and various public records. Scrapbooks and photo albums can also furnish documentary material for research purposes.

This present study consulted and analysed different legislation, policies, agreements, publications, speeches, TEITI annual progressive reports, minutes of the meetings, and various research findings. The researcher treated the minutes of the meetings as authentic documents as they were endorsed by the Chairperson of the TEITI Committee and were added to the official records of the TEITI. The reviews of these documents provided background information that helped to understand the motives, objectives and context in which TEITI was conceived and implemented. Also, the documentary data facilitated the ground on which the research incorporated the records management in the TEITI. Apart from providing contextual richness in the research, documents were particularly useful in pre-and post-interview situations; they supplied leads for asking additional probing questions and suggested events or situations that in need of observation.

#### **3.4.4 Trustworthiness of data collections tools**

Data's trustworthiness is a crucial factor in scientific research, especially for the researchers to demonstrate their findings' credibility. LeCompte and Goetz (1982:31) argue that irrespective of methods used for data collection and analysis, all scientific ways of knowing should aim for authentic results. Undoubtedly, researchers need to take responsibility for control measure in a study by integrating verification strategies integral and self-correcting during the inquiry (Bashir, Afzal & Azeem 2008:35).

LeCompte and Goetz(1982:35) and Kirk and Miller (1986) describe reliability as the extent to which data collection procedure and analysis can be replicated to obtain the same results as those of a prior study for multiple participants in the research process—the replicability or repeatability

of results or observations. Gibbs (2007) also supports the view that the researcher's approach should be consistent across different project when undertaking a study. To assess reliability in qualitative research, Miles and Huberman (1994:278) suggest that the researcher should ask the following questions:

- Are the research questions clear, and are the features of the study design congruent with them?
- Is the researcher's role and status within site explicitly described?
- Do findings show meaningful parallelism across data sources?
- Are basic paradigms and analytic constructs clearly specified?
- Were data collected across the full range of appropriate settings, times, participant, and so on suggested by research questions?
- If multiple field workers are involved, do they have comparable data collection protocols?
- Were coding checks made, and did they show adequate agreement?
- Were data quality checks made?
- Do multiple observers' accounts converge in instances, settings, or times when they might be expected to?
- Were any forms of peer or colleague review in place?

Furthermore, Kirk and Miller (1986:55); Franklin, Cody and Ballan (2019:5) and Gibbs (2007) have suggested different procedures for enhancing reliability such as establishing recording procedures for field notes that serve as an immediate account of what happened and contain reflective experiences such as ideas, emotions, mistakes, and concerns that may be noted as memos to oneself about the field work process; this should include thorough notes, logs and journals that record each design decision and the rationale behind it, which would allow others to inspect their procedures, protocols, and conclusions; keeping all the data collected in a well-organised and retrievable format that makes it easy for other researchers to retrieve and re-analyse; maintaining a research database using qualitative software, database systems, even notebooks and files (Franklin & Ballan 2011:4); staying close to the descriptive verbatim accounts and subjective meanings of the research participants, for example, inferential statements about the data with exact quotation from research participants; and to calculate the number of statements made across cases that support the inferential conclusion (Franklin, Cody & Ballan 2019:5).

A researcher may also increase the reliability of a study by developing an audit trail in the form of documentation and a running account of the process throughout the study. The audit trail can be examined at the end of the study to verify whether procedures were followed and interpretations were reasonable (Franklin, Cody & Ballan 2019:5). Other suggestions include checking transcripts to make sure that they do not contain obvious mistakes made during transcription; making sure that there is no drift in the definition of codes or a shift in the meaning of the codes during the process of coding; and cross-checking codes developed by different researchers by comparing results that are independently derived (Gibbs 2007).

Whereas reliability is about the replicability of scientific findings, validity is concerned with the extent to which the data is plausible, credible and trustworthy; and thus, the study findings can be defended when challenged (Bashir, Afzal & Azeem 2008:35). In this case, the researcher checks for the accuracy of the findings by employing certain procedures (Creswell 2009:190) to ensure the scientific findings were accurate (LeCompte & Goetz 1982:31). It is crucial to confirm the validity of research because of the potential biases of the researcher or the participants, which may distort the quality of the research findings. For example, Franklin and Ballan (2011:7-8) point out that it is easy for researchers to ignore information that does not support their conclusions because of pre-existing beliefs and knowledge, or humans can be biased as they can recall and report past events in the same way as they feel in the present instead of how they experienced them in the past. In addition, the participants can also withhold crucial information or present facts differently from how other observers may perceive them; or may forget, experience recall or temporary amnesia, or consider it necessary to present themselves in a positive manner to enhance their self-portraits.

Despite the well-noted importance of validity in research, there are contending views regarding whether validity can be applied to quantitative research or not. Some views suggest that the concepts should be abandoned with regard to qualitative research, whereas others argue that efforts should be made to ensure validity to lend credibility to the results (Bashir, Afzal & Azeem 2008:35; Smith 2011:2; Creswell 2009:190). Nevertheless, Kirk and Miller (1986) contend that reliability in the sense of repeatability of observations still has an essential epistemic role in qualitative inquiry. For a study to be judged good or valid, Smith (2011:2) suggests ensuring that the methods employed in a study are stable over time and that different methods, such as interviews and observations, should yield similar results.

Under those circumstances, this study ensured the reliability and validity of the research tools by employing the following approaches:

#### **3.4.4.1 Data triangulation**

The study used more than one data source as a means of corroboration: in-depth interviews, focus groups, document analysis, and personal observation. The methods supplemented information obtained using one amongst the methods, hence resulting in inclusiveness in information about issues discussed. For example, in-depth interviews were complemented by document analysis, which verified the contradicted views offered by participants. Guba (1981:85) stresses that no item of information should be accepted if it cannot be verified from at least two sources; thus, different methods such as questionnaires, interviews, and documentary analysis should be used whenever possible. Understandably, when data collected from different sources are convergent and support each other, the more confident the results and study conclusions are, and the more valid, reliable and diverse construction of realities (Bashir, Afzal & Azeem 2008:42). Franklin, Cody and Ballan (2019:13) proffer that triangulation helps to counter threats to trustworthiness (reactivity, researcher bias, and respondent bias).

#### **3.4.4.2 Purposive sampling**

According to Guba (1981:86), purposive sampling intends to maximise the range of information uncovered. The sampling process is guided by emergent insights about what is essential and relevant. This study purposively selected units of study based on the knowledge and experience pertaining to the phenomena under study, which facilitated the derivation of sound responses from knowledgeable and experienced sources. Purposive sampling guides researchers to think in terms of replicating their findings.

#### **3.4.4.3 Using structured codebooks**

The study used codebooks to sort and organise the data and developed useful schemas for understanding the data. Coding interviews are widely recognised as a standard step in the interview analysis process (DeCuir-Gunby, Marshall & McCulloch 2011:137). Franklin, Cody and Ballan (2019:14) establish that codebooks should allow the researchers to sort the data into meaningful

codes and linked them to make sense of the data. For this study, codebooks were constructed prior to data collection and were modified during data analysis and interpretation (Priori codebook). Franklin, Cody and Ballan (2019:14) assert that if researchers begin with a codebook, they are more likely to achieve greater construct validity, but if they wait and develop the codebook in the field, they may gain more representativeness. This study used both approaches, starting with a codebook and then modified it while in the field and further during data analysis and interpretation.

#### **3.4.4.4 Peer debriefing**

As suggested by Guba (1981:85), this study used peer debriefing with colleagues in the Archives and Records Management Department of the Tanzania Public Service Colleges (TPSC). Prior to the data collection, the researcher interviewed the colleagues using a sample of the interview guiding questions to measure the viability of the questions and the interview process. The exercise exposed the researcher to critical questions and feedback incorporated into the interview and focus group guides. In addition, the researcher discussed with selected peers all the emerging issues and concerns faced during the data collection phase, which helped in reaching out to the participants.

#### **3.4.5 Role of the researcher**

A researcher has a reflexive role in conducting qualitative research. Reflexivity has to do with the researchers' need to reflect on their role(s) and the general nature of the relationship between the researcher and the studied. Qualitative researchers understand that they need to think about the epistemological assumptions, theoretical frameworks, and personal values/beliefs they bring to their research. It involves careful reflection on issues such as the way(s) in which researchers position themselves with the study participants, the way(s) in which participants, in turn, position themselves in relation to the researcher, and the researcher's interpretation of the participants' life experiences (Leckie 2008:7).

In this study, the researcher played a tacit role (informed consent) by using his prior knowledge in records management to propose a well-crafted and coherent project with clearly articulated research objectives. As suggested by Leckie (2008:2), this process requires keeping current and staying abreast of the scholarly literature related to the topic under consideration, maintaining a critical awareness of the issues and questions needing further examination; making a thorough understanding of the parameters of qualitative research; proposing a manageable research project

that would be completed successfully, ensuring that the research is conducted in accordance with accepted methodological and ethical standards; and ensuring that the research is meaningful in terms of its contribution to both the discipline in particular and knowledge or society in general

Furthermore, the researcher played a more etic role, an outside view, more of an objective viewer as suggested by Simon (2010). In this role, also known as interactionist (Leckie 2008:3), the researcher asked probing questions, then listened, reflected on, and then asked further probing questions to get to deeper levels of the conversation. The approach was consistent with Simon's (2010) suggestion that in a qualitative study, a researcher needs to influence the discussions by using ideas and theories from a wide variety of sources. During focus groups discussions, the researcher assumed a moderator's role by helping the participants to establish rapport and produce rich data consistent with Babbie's (2016:339) suggestion that stresses on the researcher's need to establish rapport—an open and trusting relationship between researchers and the people being observed or interviewed, particularly when the study includes in-depth interviews and interactions.

### **3.4.6 Data analysis and presentation**

Data analysis is a process of consolidating, reducing a large amount of data and images and interpreting what people have said and what the researcher has seen and read—it is making the findings based on the research questions meaningful (Merriam & Tisdell 2016:202). The drive for data analysis is to interpret and convert the data into a narrative that describes the phenomenon or participants' views using the emic perspective (Kawulich 2004:112). According to Creswell (2009:184), it involves preparing the data for analysis, conducting different analyses, moving deeper and deeper into understanding the data, representing the data, and making an interpretation of the larger meaning of the data. Patton (2002:432) mentions four things that happen during data analysis: a) Reducing the volume of raw information; b) Shifting trivial from significance; c) Identifying significant patterns; and d) Constructing a framework for communicating of what the data reveals.

In essence, data analysis was conducted using Atlas ti software alongside data collection. The approach is advocated by Patton (2002:436) and LeCompte and Schensul (2013:9), who assert that recordings and tracking analytical insights that occur during data collection are part of the fieldwork and constitute the beginning of the qualitative analysis. Indeed, data analysis needs to be done as the data are collected in the field or as soon as possible after the collection of such data, both while the researcher is still in the field, and afterwards, when the research is no longer in the

field. Similarly, Creswell (2009:184) explains that the researcher can analyse an interview collected earlier, write memos that may, ultimately, be included as a narrative in the final report, and organise the final report structure. Merriam and Tisdell (2016:197) maintain that “without ongoing analysis, the data can be unfocused, repetitious, and overwhelming in the sheer volume of material that needs to be processed”.

### **3.5 Ethical considerations**

For the reasons that qualitative research attempts to study individuals or groups within their environment and attempts to gather unimpeded data about those people or groups, researchers become involved in an intimate relationship with the individuals participating in the research and, thus, morally, they are involved and placed in a situation of ethical tension (Cassel & Wax 1980:259). Furthermore, as Cieurzo *et al.* (1999) argue, since research participants cannot be fully informed about the potential consequences of the research due to changes that may happen as the investigation unfolds, the qualitative research approach introduces ethical ramifications in the form of informed consent. Many other ethical issues associated with a qualitative research approach require researchers to know widely discussed (Christians 2011; Cassel and Wax 1980; Cieurzo *et al.* 1999; and Sanjari *et al.* 2014).

Therefore, this present study was guided by principles of respect for people, beneficence, and justices as suggested by Orb, Eisenhauer and Wynaden (2000:95). The researcher applied for research clearance which was approved by the Research Ethics Committee of the Department of Information Science, University of South Africa (*see Annexe - V*). The researcher also submitted requests for research permits to the sampled institutions where the study units were drawn to adhere to ethical requirement (*Approved research permits have been attached in Annexe - VI*). Cieurzo *et al.* (1999:4) explain that the nature of the organisations a researcher attempts to access and the extent to which the organisations value research is crucial in recruiting the research participants.

Before obtaining informed consent, the researcher provided the participants with sufficient information about the study for them to decide whether to participate in the research. Information provided comprised the title, and the purpose of the study, reasons for being invited to participate, the right to withdraw from the study (as participation was on a voluntary basis), potential benefits for participating, any adverse consequences of participating, methods that to be used to obtain

information, how information conveyed was to be kept confidential, and how the researcher was to protect the security of data. Participants were also informed about whether their participation would include payment or not and how the study results would be communicated to them (Christians 2011:144; UNISA 2013:11). Obtaining the participants' consent was also necessary because the findings would be published, and it was essential for them to get assurances that their anonymity would be maintained during the reporting of the findings (Cieurzo *et al.* 1999:6).

During data analysis, the researcher protected the identity of the participants by masking the names as soon as possible to avoid the inclusion of identifiable information in the analysis files. Furthermore, the researcher created composite profiles to avoid situations where participants might be identifiable in the reporting documents (Creswell & Poth 2018). During the disclosure of findings, the researcher also embedded member-checking strategies to enhance the data interpretations' confidence.

**Disclaimer:** After the ethical clearance was issued, the context of the study changed, and this affected the title.

### **3.6 Evaluation of research methodology**

This study used a qualitative research approach employing interviews, focus group discussions, observation and document analysis methods. The interviews were instrumental as they allowed participants to provide detailed information on the study's issues freely. It is well-intentioned that data collection for this present study was implemented a year after the parliament had passed the unprecedented Written Laws (Miscellaneous Amendments) (No.3) Act, 2018 whose Part VII Amendment of the Statistics Act, CAP.351 aimed to criminalise the collection, analysis, and dissemination of any data without first obtaining authorisation from the country's chief statistician. The Act also prohibited researchers from publicly releasing any data, which intended to invalidate, distort, or discredit official statistics or else they become liable to a fine of not less than ten million shillings (\$4,400), a jail term of three years, or both (United Republic of Tanzania [URT] 2018c). Although the Act was reviewed in September 2018, its implication was still vivid during data collection as participants were worried about being punished for participating in the study. Subsequently, participants participated freely in one-on-one discussions after the researcher had



assured them of the confidentiality of the information they provided and the anonymity of their participation.

Furthermore, the FGDs were another useful in data collection. The FGD approach brought together participants from RAMD and the TEITI Secretariat. Specifically, they brought together participants with a similar background and work experiences, which enriched the discussions that gave rise to the generation of exhaustive and useful information to meet the objectives of the study.

During the research process, several challenges were encountered, including complications in getting a research permit, particularly from the Mining Commission. In this case, despite submitting a request letter accompanied by a copy of the research permit from UNISA and an approved research permit from the Tanzania Commission for Science and Technology (COSTECH), the researcher was also asked to submit a clearance letter from the previous employer, a government agency, as an assurance that the researcher is genuine. The request was associated with the necessities of the Written Laws (Miscellaneous Amendments) (No.3) Act, 2018, which mandate the Commission to be well-informed about the researcher to be on the safe side before granting permission for the study. This back-and-forth transaction delayed the data collection exercise and burdened the researcher financially as he was required to travel between cities to fulfil this requirement.

Getting participants for the study was yet another challenge encountered during the study. Some of the participants from the TEITI Committee were in different cities of the country. The researcher had to make appointments and travel between cities to meet the participants for interviews. Besides, some participants were attending parliamentary meetings, and, as such, the researcher had to wait until they were available for the interviews. This had an impact on the researcher budget and time for accomplishing the data collection phase.

Furthermore, there was a challenge of the language used in the data collection. Both English and KiSwahili languages were used during interviews and FGDs. During the discussions, participants switched between the languages, with most opting for code-mixing. In both cases, data interpretations needed much time to ensure they represented the participants' real feelings and meanings.

Finally, it was the challenge of some participants who refused to have their interviews recorded. In these cases, the researcher relied on field notes jotted down during the interviews. Much as it was the

right of the participants to agree or disagree with the approach for data capturing proposed by the researcher, relying on field notes had some disadvantages of failing to capture some of the information presented as the discussions unfolded since events could not be encountered more than once or the researcher could not replay the event to verify the field notes. That said, it is important to note that these issues were considered while going through the study findings' interpretations.

### **3.7 Summary**

In brief, this chapter has presented the methods and strategies employed towards the completion of this study. The chapter has discussed the steps and activities performed during the study. Specifically, the chapter has identified and discussed the philosophical perspectives of the study, research paradigm, research methodology, research design, the population of the study, sampling methods, frame and size, data collection techniques, data analysis, and ethical consideration of the study. The next chapter presents the study findings based on the data collected through in-depth interviews, focus groups, observations and document analysis.

## **CHAPTER FOUR**

### **ANALYSIS AND PRESENTATION OF THE RESEARCH FINDINGS**

#### **4.1 Introduction**

This study aimed to explore the integration of records management into TEITI and, eventually, develop a framework that integrates records management into the TEITI. The previous chapter focused on discussing the philosophical perspective of the study, research paradigm, research methodology, research design, the population of the study, sampling methods, frame and size, data collection techniques, data analysis, and the ethical consideration of the study. Polonsky and Walter (2005:175) explain that after a study has been conducted, it is essential to communicate the results to the audience concisely and clearly, by providing the maximum amount of required information and reinforcing key points. Thus, this chapter presents the study's findings that emerged from the data collected through in-depth interviews, focus groups, observation and document analysis.

#### **4.2 Profiles of the study participants**

This study involved research participants drawn from the TEITI Committee members, which is usually composed of fifteen (15) members: Five members from the government, five from the extractive companies, and five from the Civil Society Organisations. Out of the fifteen (15), seven (7) members participated in the study: The Chairman of the TEITI Committee, three (3) from the extractive companies, one (1) from the government, and two (2) from the Civil Society Organisations. Also, the study involved four (4) participants from the TEITI Secretariat; five (5) from RAMD – one (1) Senior Staff and four (4) Archivists and Records Managers, three (3) from the Mining Commission; four (4) from TRA – three (3) Registry Staff and one (1) I-Tax responsible staff and TEITI focal person; one (1) staff form the CAG office responsible with TEITI Unit; and one (1) from the Resident Mines Office of Dodoma. Table 4.1 presents the participants' list, their institutional affiliation, assigned codes, and the data collection methods employed:

**Table 4.1: Participants' profile**

SN	Participants	Institution/agency	No. of participants	Assigned codes	Methods used
1.	The Chairman of the Committee	Tanzania Extractive Industries (Transparency and Accountability) Committee also referred to as Multi-Sectoral Working Group (TEITI Committee)	1	COM1	In-depth interviews
	TEITI Committee representatives from the extractive companies		3	COM2, COM3, COM4	
	TEITI Committee representative the government		1	COM6	
	TEITI Committee representing Civil Society Organizations		2	COM5, COM7	
2.	The staff of the TEITI Secretariat	Tanzania Extractive Industries Transparency Initiative (TEITI).	4	TEITI1, TEITI2, TEITI3, TEITI4.	Focus Group Discussion
3.	Senior staff	Records and Archives Management Department (RAMD)	1	RAMD5	In-depth interview
4.	Archivists and Records Management Officers	RAMD	4	RAMD1, RAMD2, RAMD3, RAMD4.	Focus Group Discussion
5.	Records management Staff	Registry of Licenses – Mining Commission	1	MC1	In-depth interview
6.	Manager, ICT and Mining Licenses	Mining Commission	1	MC2	In-depth interview
7.	Manager, ICT	Mining Commission	1	MC3	In-depth interview

SN	Participants	Institution/agency	No. of participants	Assigned codes	Methods used
8.	Records Management Staff	Taxpayers Registry of the Tanzania Revenue Authority (TRA)	3	TRA1, TRA2, TRA3	Focus Group Discussion
9.	I-Tax responsible staff - TEITI Focal Person	Tanzania Revenue Authority (TRA)	1	TRA4	In-depth interview
10.	Auditor	TEITI Unit – Controller and Auditor General (CAG)	1	CAG	In-depth interview
11.	Secretary and Records management Staff	Regional Mines Office (RMO) in Dodoma	1	RMO1	In-depth interview
	Total Participants		25		

*Source: Field Data, 2019*

### 4.3 Data presentation

In this study, results are presented through written descriptions, verbatim quotations and figures. The results are presented according to the study's research objectives as presented in Chapter One. The broad objective of the study was to explore the incorporation of records management in TEITI. The presentation of the research findings follows the order of the specific research objectives as follows:

- Records management infrastructure in terms of policy, standards, procedures, tools, and systems to support TEITI.
- Records management processes that support EITI implementation.
- Responsibilities for implementing and monitoring EITI in Tanzania.
- Availability and accessibility of records to support TEITI.
- Resource allocation for the management of extractive industry records to support TEITI. Staff capacity and competencies to manage records of the extractive industry in Tanzania.

### **4.3.1 Records management infrastructure to support TEITI**

This section presents findings pertaining to the first objective of the study, which assessed the records management infrastructure in terms of policy, standards, procedures, tools, and systems to support TEITI. The study explored four sub-components to generate the information required to achieve this objective. These include the presence of records management infrastructure in Tanzania; TEITI's organisational structure that supports records management; TEITI framework; and integration of records management in the TEITI framework.

#### **4.3.1.1 Records management infrastructure in Tanzania**

This section presents the study findings aimed to assess the existence of records management infrastructure in Tanzania. The study used documents review and interviews involving participants from RAMD to obtain the required information. The review of the documents reveals that Tanzania has a well-established infrastructure for archives and records management, which includes the Records and Archives Management Act No. 3 of 2002 and a single authority—the Records and Archives Management Department (RAMD). The RAMD has a legal mandate to provide proper administration and management of public records and archives throughout their life cycle (URT 2002:6; Ndenje-Sichalwe 2010; Ngulube & Stilwell 2011:265). The Department is positioned in the Office of the President, hence giving it the profile and visibility required to influence records management across the government. It also has the statutory responsibility of supporting public sector records management in all formats in the Ministries, Departments and Agencies (MDAs) across the government (Lowry & Wamukoya 2013:70).

As established by the Records and Archives Management Act No. 3 of 2002 (URT 2011:3), the Department is responsible for:

- Ensuring that public offices adhere to good recordkeeping practices.
- Establishing and implementing procedures for the timely disposal of public records of no continuing value.

- Advising on the best practices and establishing standards in recordkeeping in public services.
- Establishing and implementing procedures for the transfer of public records of enduring value for preservation in the Tanzania National Archives.
- Preserving and making available for consultation public records selected for preservation in the National Archives or any other archival repository under the control of the director.

When participants from RAMD were asked, “*How is RAMD implementing its mandate of developing components of records management for public offices?*”. The responses acknowledged that RAMD had fulfilled its responsibility of developing components of the records management for use by public offices across the country. They included the Records Management Act, Records management policy, Manual of the procedures, and guidelines. For example, Participant RAMD1 said:

“RAMD developed several components of the records management framework that include the Records and Archives Management Act No. 3 of 2002, the National Records and Archives Management Policy of 2011, Registry Procedures Manual of 2007, Guidelines for the management of Personnel Records in the Public Service of 2013, Desk Instructions for Registry Staff and Records Users of 2009, The Guidelines for Public Institutions on National Records Centre Dodoma, and Regulation Records Management of 2007.”

In similar vein, Participant RAMD4 said:

“RAMD issued guidelines on how the records should be managed and maintained. The guidelines include Standards for Registry rooms, Standards File Folders, Titling of the File folders, and Keyword Classification Scheme as a records management system for the Tanzania Public Sector.”

“Also, as records management requires trained staff, RAMD issued guidelines on entry qualifications for Records Management staff to be used by public offices when recruiting staff to undertake the records keeping responsibility.”

“To give records management role the respect it deserves, RAMD changed the functional titles of the Records Management Staff from Records Messengers to Records Management Assistants and Records Management Officers.”

Documentary sources show that other components of the records management framework developed by other bodies include the Tanzania Electronic Transactions Act of 2015 (URT 2015a), The Evidence Act No. 6 of 1967 (URT 1967), and the Tanzania Intelligence and Security Service Act No. 15 of 1996 (URT 1996).

Furthermore, a review of section 3.2 of the National Records and Archives Management Policy of 2011 confirmed that the policy covers all the public and private records and archives both in paper and electronic formats. The policy also covers the records and archives of Union matters (as the United Republic of Tanzania [URT] has since 1964 comprised Tanzania mainland and the semi-autonomous archipelago of Zanzibar) stipulated by the constitution of the URT of 1977 under Article 4(3). Moreover, the policy addresses issues of compliance by records creators and uses; reliability and authenticity of records; deployment of new technologies in the management of records and archives; classification of records and archives; tracking and use of records and archives; storage and protection of records and archives; specialised records; access to records; disposition of records; acquisition and preservation of archives; personnel records management; information about individuals and review of legislation related to records and archives management (URT 2011:10-11).

Furthermore, section 5.2 of the policy presents different actors and their responsibilities in the implementation of the policy, which include the President’s Office - Public Service Management and Good Governance, the Records and Archives Management Advisory Board, Public Offices Records Management Co-ordinators, the Revolutionary Government of Zanzibar, which is responsible for the management of records and archives of the Union matters created in Zanzibar;



and stakeholders such as researchers, learning institutions, individuals, and the public (URT 2011:28-30).

When asked, “*How did RAMD disseminate records management policy, procedures and guidelines to public offices?*”. The responses affirmed that the directives were circulated through the institutional website available at <https://www.nyaraka.go.tz/publications/3> and other means such as official public servants' gatherings, training, and through media. For example, Participant RAMD1 said:

“RAMD utilises the official gatherings of public servants such as meetings and training to distribute copies of the policy, procedures and guidelines for records management. The events include the training of the managers of government offices; annual records management workshops which bring together Records Management staff and Supervisors; and the meetings of the Directors of Administration and Personnel (DAP) of Ministries and government agencies, to which the RAMD is invited to present on archives and records management matters. Also, RAMD uses circulars, which are distributed to all public offices instructing the adoption and use of the different records management procedures and guidelines.”

Moreover, Participant RMD3 said:

“... when funds are available, RAMD runs radio and television programmes and raises awareness to the public about the overall functions of the department; and to the professionals, about the existence and the need to adopt and use the records management policies, procedures and guidelines.”

#### **4.3.1.2 Application of records management infrastructure in Tanzania**

After discussing the presence of records management infrastructure in Tanzania, the next assessment was on the implementation of the infrastructure by public offices, especially those involved in TEITI. Findings regarding this section were obtained from RAMD participants.

When asked: *“How does RAMD implement her mandate in new and existing government institutions, especially those in the mining sector?”*. The replies revealed different approaches the Department used to reach out to various public offices. Participant RMD3, for example, said:

” When new institutions are formed by merging one or two offices, the role of RAMD is to ensure a proper handover of records of the merging or separating offices. For example, when the Ministry of Mineral and Energy was divided to form the Ministry of Minerals and the Ministry of Energy, RAMD ensured appropriate separation and transfer of the files to the newly-created offices. However, the role of RAMD is more detailed and different when dealing with the newly created public institution. In this case, RAMD uses the new structure to develop a records management programme for the offices, which includes the development of file series, Key Word Classification Scheme; and guide on how registries [records rooms] should be designed, including their location.”

Further contributing to the discussion, Participant RMD4 said:

“RAMD circulated the records management policy, procedures, guidelines and other tools to support public institutions to implement the archives and records management law and adhere to the best recordkeeping practices. Also, RAMD worked closely with government offices to raise awareness on various guidelines and regulations through training, seminars, workshops, and on the job training and the like.”

Also, RAMD5 said:

“When the government moved to Dodoma in 2016, many government offices relied on the support of RAMD to install records management systems for both paper and electronic records. Because of the new offices’ location that compelled departments of the same office to be relocated far apart, the need for electronic records management system becomes indispensable. So, in this context, RAMD became the ultimate overseers of the systems change in records management. As a result, information needs for varying reasons became easily accessible irrespective of government initiatives on the ground.”

Responses to the question “*How does RAMD ensure public offices adopt and implement records management directives—the policy, guidelines and procedures?*”. The respondents acknowledged that RAMD has a Monitoring and Evaluation (M&E) programme that assesses the extent to which public offices adopt and implement the country-wide records management framework. The discussions also established that RAMD supports the newly-established offices to set up records management programmes and conduct workshops to discuss and resolve critical issues on records management issues. Substantiating this affirmation, Participant RMD2 said:

“One of the things assessed during the M&E is the extent to which the offices have adopted and integrated records management procedures and guidelines in the work processes ... when carrying out M&E, a carrot and stick grading technique is used to exemplify offices that have done well and those that have not. Different colour codes are assigned to offices, depending on their performances. The technique has greatly helped to motivate offices to take steps to improve their records management practices.”

Participant RAMD1 explained further how the M&E programme is implemented and cited an example pertaining to the adherence to Records Retention and Disposal schedules thusly:

“If during M&E certain offices are found to have piles of closed files in different locations of its offices, this serves as an indication that such offices are not observing the requirements of the Retention and Disposal guideline. However, if offices found with files marked as ‘Closed’ ready for transfer to the Records Centre, this signals that the offices were adhering to the guidelines.”

In addition, Participant RAMD4 explained how M&E reports were utilised to bring about records management improvements in public offices by saying:

“The M&E reports are submitted to the Permanent Secretary and Offices in-Charge of different directorates of specific institutions. The institutions deal with the raised issues if capable of doing so [on their own]; otherwise, they pursue the support of RAMD.”

“Copies of the M&E reports are also submitted to the Permanent Secretary President’s Office Public Service Management and Good Governance in-charge of records management in the Tanzania Public Service and discussed during meetings of the Permanent Secretaries and Directors of Personnel and Administration, which highlighted institutions that performed well and those that did not, thus inspiring or prompting actions for improvements.”

Citing an example of how RAMD supports new offices, Participant RAMD4 said:

“RAMD responds and provides appropriate support to newly-established offices or agencies seeking assistance to establish records management systems in their offices. RAMD has been in the front line to ensure the offices have proper records management systems.”

Participant RAMD5 qualified the given responses like this:

“... RAMD was involved when the former Ministry of Minerals and Energy was splintered to form the Ministry of Minerals and the Ministry of Energy. They wrote to us, and we sent a team to help with the task. We [RAMD] installed Keyword Classification Scheme in the Ministry Minerals.”

“When new institutions are established, it is indeed the role of RAMD to support them in putting [information] systems in place. Records management is one of the essential systems that provide necessary tools for government offices to start operations. RAMD goes all-out to stay informed about new government developments pertaining to the formation of new offices and provide the necessary support. There are considerable costs inherent in correcting unsuitable systems that new offices could install due to failure to get support aptly [from RAMD].”

The participant further explained that it was essential to avoid unnecessary costs and warrant that government offices operate right when it comes to records management:

“... the Permanent Secretary President’s Office Public Service Management and Good Governance in-charge of records management issued a circular at the beginning of the fifty-government administration, instructing all the Permanent Secretaries and Heads of Agencies [including the new Ministries] to consult RAMD to install records management systems in their offices. RAMD banked on the instruction to implement her responsibilities.”

Furthermore, Participant RAMD5 affirmed that in a bid to ensure that offices adopt and implement the country-wide records management framework, RAMD provides training and educational drives:

“RAMD conducts scheduled workshops comprising the Permanent Secretaries and the Directors of various government institutions. In these workshops, RAMD presents overall critical issues on records management, moderates

discussions and experience sharing sessions that come up with ways to help the offices to stay committed to addressing challenges and complying with requirements of the Act on records and archives management.”

A follow-up question ought to establish an understanding of the M&E programme: “*Did RAMD implement file audit as part of the M&E to check on the accuracy and completeness of records and ascertain if the content matched the functions to support the requirements of transparency and accountability?*”. The responses confirmed that the implementation of the M&E programme had not reached the level of reviewing the content of the records in the files to establish whether procedures were followed in creating records. In this regard, Participant RAMD5 elaborated:

“... lack of human and financial capability are factors contributing to this predicament. However, when assessing the records management systems' practicality, one of the components inspected is how the contents in the files correspond to their respective functions. Keyword File Classification system, for example, will not permit the creation of files with general titles; it will always point to the particularity of functions. Problems exist, however, in the offices at the LGA level where the improvement of records management has not been implemented yet.”

On a specific note, the study was interested in establishing how RAMD was involved in supporting the implementation of the country-wide records management framework in two key institutions involved in the study: TEITI and the Mining Commission. Discussion on the support rendered to TEITI was guided by the question: “*How was RAMD engaged in establishing TEITI to ensure it adopted and implemented the country-wide records management framework?*”. Responses to the question established that RAMD did not provide support to establish a records management programme in TEITI. Moreover, TEITI did not request RAMD services. Participant RAMD1 pointed out:

“Although RAMD strives to stay informed about the changes happening in the government, awareness of all the government initiatives at the earlier stages

may be limited. This was the case with TEITI whereby RAMD did know its establishment early enough.”

Participant RAMD5 reacting to the same question, said:

“The challenge is that some of the government initiatives are sectoral. In this case, all initial processes proceed unnoticed, and institutions' existence is known only at later stages. In addition, authorities instigating the initiatives do not see the need to incorporate records management as something imperative to their initiatives; obviously, there will be a gap. This is exactly the case with TEITI. Even when RAMD became aware of the new institutions, immediate action to provide support is not possible due to inadequate resources allocated for its annual work plans, hence making it impossible to reach out to all public offices.”

Complementing the given response Participant, RAMD1, said:

“Assuming there are resources, RAMD’s approach to providing support depends on the readiness of the public offices. Previously, RAMD implemented an initiative that involved visiting public offices, initiated business surveys, wrote reports on what and how records management improvements could be implemented, but the initiative was halted due to various factors such as lack of funds but mostly because some offices were not ready to co-operate.”

The shortfalls notwithstanding, RAMD expressed readiness to engage and support TEITI in setting up a records management system and improve her records management practices. The pronouncement was stated by Participant RMAD1, who said:

“Indeed, we did not engage with TEITI initially; however, we are ready to improve their records management practices. RAMD can include TEITI in its work plan, but this will depend on the availability of funds.”

Regarding the discussion on the support provided to the Mining Commission, participants were asked: “*How did RAMD implement records management improvement in the Mining Commission?*”. The answers to the question imply that RAMD did not implement records management improvement in the Mining Commission. Participant RAMD1 specifically explained:

“RAMD made records management improvements so far at the level of the Ministry. We do have limited improvements made to the agencies under the ministries. We made improvements in the Ministry of Minerals, to which the Mining Commission is attached, but we did not extend the services to the agencies under this ministry. Indeed, it is the responsibility of RAMD to ensure that each government office has a functioning records management system, but it depends on the availability of resources.”

Participant RAMD5 comments further:

“There are two approaches presently to working with agencies and independent departments under the Ministries. First is the supply approach in which RAMD, through its annual work plan, strategizes to acquire resources and work with the offices. The approach is inauspicious as a resource are constrained oftentimes. Second is the demand-driven approach where Agencies and Departments pursue RAMD’s services using their budgets. While the first approach is limited on the side of RAMD, we have not received requests from the Mining Commission to support them using their resources.”

The Mining Commission uses a Cadastre system to handle the procurement process for mining licences and manage the companies’ information and records related to geology, mining activities, revenue and taxes for the government. As such, the researcher was curious to find out how RAMD was involved in the procurement, installation and customisation of this system to ensure the factoring of all records management functionalities. To the question “*How was RAMD involved in determining specifications, installation and customization of the Cadastre system of the Mining*



*Commission?*”. The replies affirmed that RAMD was not involved in the process. However, there was a general assumption that such activities would have addressed when RAMD installed a records management system in the Ministry of Minerals, under which the Commission falls. Participant RAMD1, for example, said:

“If such records are managed at the Ministry of Minerals, we must have addressed them. It means that if the Ministry has a department or section that deals with activity, it must have been covered in our file series we developed.”

Participant RAMD3 said:

“The Keyword Classification Scheme allows files of a specific function to bear a code or mark of that function. Which means if part of the Ministry changed files of such function will easily be identified by their codes.”

#### **4.3.2 Records management processes to support TEITI**

After discussing the presence and deployment of records management infrastructure in Tanzania, this section presents the findings pertaining to the second objective of the study, which assessed records management processes that support TEITI implementation. The section presents first the findings regarding the adoption of records management infrastructure by the institutions involved in TEITI, followed by the findings on how the institutions applied the infrastructure in the records management processes that support TEITI under the following sub-heads: Records capture, maintenance and handling; Records management systems and tools; Implementation of business continuity; Information access and retrieval. Finally, it presents findings related to M&E of records management programmes.

##### **4.3.2.1 Adoption of the records management infrastructure by TEITI institutions**

This part presents the findings regarding the adoption of records management infrastructure (policy, procedures, guidelines, systems, and tools) by the institutions participating in TEITI, namely the TEITI Committee and the Secretariat, Mining Commission, Regional Mines Office of Dodoma, and the Tanzania Revenue Authority.

#### 4.3.2.1.1 TEITI Committee and the Secretariat

According to URT (2015b:9), one of the TEITI Committee's functions is to "develop a framework for transparency and accountability in the reporting and disclosure by all extractive industry company on revenues due to or paid to the Government." In determining whether TEITI included records management as part of the framework developed, participants were asked: "*Did TEITI incorporate records management in the development and implementation of TEITI framework?*". Responses confirmed that records management was not considered an essential element from the initiation and implementation of TEITI. Participant COM4 said:

"When TEITI started, the focus was primarily on the transparency and accountability on the collection and use of the revenues from the mining sector... the Committee came up with a roadmap that indicated what was to be done and how was to be achieved... even though it was not properly documented, it gave an understanding of what was supposed to be achieved in promoting transparency and accountability. So to answer your question, I would say TEITI has not developed a framework yet... also, in implementing the initiative, TEITI Committee did not think that there will be any challenges related to records management."

The participant further explained:

"... to be honest, we never thought about this component at all! Fortunately, I have been one of the Committee members since TEITI was founded ... I would assure you that the issue of records management never clicked in the heads of the members from the very onset of TEITI implementation."

"Records management is an element [laughter] which fortunately or unfortunately, I see its importance as we discuss it now, especially when linked to transparency."

“So, to answer your question, I would like to say that records management was never given consideration ...for sure, we never thought about the issue of records management.”

Participant COM7 responding to the same question, said:

“When TEITI was established, the thrust was to establish its structure including the Committee members focusing on who should be the chairman, who are the reconcilers, how will they work, how will they collect information, and so forth. This has continued to be the focus of TEITI henceforth. We assumed that getting the information needed for reconciliation reports was central. Apart from that, I have not seen any push on how information should be managed. I have not read the Act in detail, but I am sure there is nothing related to records management.”

Participant COM2 further confirmed:

“The Committee has never looked at this matter on records management, but we once instructed the Secretariat to ensure that all the records are managed in a manner that ensures they are accessible and retrievable whenever needed. I am not sure the Secretariat saw it in a way that the National Archives at some stage will acquire some of the records for permanent preservation.”

“...I think it is obliging if records can be managed in the manner that answers three questions: What records should we keep and for what? What records should be given to which stakeholders? And in what way records should be managed to ensure ease of access and retrieval when needed? I think these three questions may help to increase the level of transparency of information. The answers to the questions could give an understanding of how accountability can be achieved.”

Further responses on the question by Participant COM7 further illuminated these issues:

“... the framework, including records management ... as much as I know, all went in assumption. There was an assumption that the Ministry will have a guideline; the CAG office will have auditing standards... assumptions were in all other areas... the TEITI Secretariat, the Committee even at the international level. Although EITI has standards including reporting standards, it assumed that countries joining the initiative have [their own] standards for recordkeeping.”

“In my opinion, one of the things people usually assume is that the issue has already been taken care of if it is an issue of records management. In reality, when a deep analysis is done, the outcome is normally negative that nothing is taken care of. Most often, people think records management is an obvious thing wherever an office exists.”

“Although we cannot completely say that there is no framework for record management, whatever is existing is loose... Since I became a Committee member, I have not heard anything about records management, nor have I seen its application. In the last meeting, the Committee instructed the Secretariat to start the process of developing the framework. We hope the Secretariat will look into how to incorporate records management in the framework.”

On a positive note, there was anticipation that the records management function would be considered as part of the initiative in the future despite the failure to recognise its role, hence its inattention in TEITI. In this regard, Participant COM1 said:

“...we will insist on the need to have a workable records management system for both TEITI and government agencies which receive revenues from the companies. For TEITI to succeed, the Committee will play an advisory and

oversight role...for a practical manual or electronic records management system.”

“The companies are paying taxes and must demonstrate what they have invested in qualifying for certain exemptions. They are required to present proof of the investment, which are records. I am supporting the proposal for a framework to incorporate records management in TEITI at the end of your study. We will be delighted because it will help us to come up with a general framework which can be used by other institutions.”

Moreover, the minutes of the 80<sup>th</sup> meeting of the MSWG noted an ongoing process of developing a framework for transparency and accountability in reporting and disclosure (TEITI 2019:6). However, the researcher could not find evidence in the minutes that instructed the Secretariat to include records management in the framework being developed, let alone the incorporation of records management in the draft framework.

Furthermore, the study assessed TEITI’s organisational structure and how it supports the records managed function. To the question “*Does TEITI’s organisation structure include the records management function?*”. The responses centred on the internal arrangement that helps TEITI execute its mandate, including records management. There was consensus in the replies that TEITI did not have an updated approved organisational structure but operated using the initial formative structure that did not incorporate records management. For example, Participant COM1 said:

“... when looking at TEITI today ... is only now that we are formulating it. Since its foundation, TEITI has never had an approved scheme of service, Executive Director, permanent staff – all staff working for the Secretariat at present are employees of the Ministry of Minerals... Essentially, I am literally pushing to stabilise the Secretariat. The Secretariat did not have an office; I have only recently managed to get ‘a kind of an office.’ We really need to have a well-established institution, and then we will work to have a framework which, of course, will incorporate records management.”

Participant COM5 agreed:

“The structure of TEITI has not been steadied yet. We have a draft structure now, and we look forward to seeing it endorsed. We may have a performing Secretariat after that. Nevertheless, the approval has taken too long ... the reason for the delay is the lack of visibility! When the structure was submitted to the Ministry of Finance and Planning Department of Treasury Registrar for review and further action, the question was, ‘What is this TEITI?’ The question suggested a lack of awareness about TEITI among those supposed to review the structure. You may also be surprised that within the Ministry of Minerals itself where TEITI is based, there are people who do not know what TEITI is!”

Indeed, the answer was consistent with the updates made during the 78<sup>th</sup> MSWG meeting, which informed that functions in the proposed structure were reduced and may be revised in future when the need arises. The comments made in the meeting pointed out that several meetings were held to discuss the TEITI structure to have a good understanding of TEITI before making decisions (TEITI 2019a:3). Associated with limited understanding of TEITI, Boas Associates and MM Attorneys (2018:57) points out that several companies were unaware of the existence of the TEITI during data collection for the preparation of the eighth report. For some, it was the first time they heard about the initiative and had difficulties in understanding why they were required to report on it. The findings suggest a broad lack of understanding of the existence of TEITI, which affected not only the timely approval of the TEITI structure but also data collection for reconciliation reports.

When asked, “*Did TEITI include records management function in the proposed organisation structure awaiting approval?*”. The responses established that records management was not included in the new TEITI structure. Participant COM4 reacting to the question, exclaimed:

“... No! we did not include the records management function in the structure...  
I have a copy of the structure here ... no, we did not!”

Similarly, Participant COM5 said:

“... the Committee did not think about the records management function in the structure. However, it is something important we may consider as we move forward for improvement ... you know the work of the Secretariat is to deal with records and data... I wish records management were treated as an essential function from the inception of TEITI.”

On a similar note, Participant COM7 said:

“I looked at the structure, and there is nothing on records management. There is still a lot to be done to improve the structure; however, it all links to the organisation’s strategy. The fact that TEITI has never had an approved structure all these years suggests that it does not receive the reputation it deserves.”

Additionally, some responses pointed out ramifications that TEITI endures for not having an approved structure. The challenges cited included inadequate staff for the TEITI Secretariat. The present few staff are strained and besieged with the many tasks they cannot accomplish to the required standard, thus rendering the Secretariat ineffective. Indeed, Participant COM2 explained this dilemma saying:

“If TEITI must be a fully independent institution, each staff needs to work according to his/her area of specialisation. At present, members of staff are overworked because of the shortage of staff and lack of structure. When TEITI gets its structure approved, there is certainly a need to have someone responsible for records management issues.”

Notwithstanding the previous responses that admitted that records management was not considered an essential component in the establishment and implementation of TEITI, the researcher was interested in finding out how records management activities of the TEITI Committee and the Secretariat were directed by asking: “*What guidelines does TEITI Secretariat use in managing*

*records generated or received while conducting her activities?*”. Responding to the question, participants acknowledged that there are habitual practices in managing records, but they are not documented. In this regard, Participant TEITI3 said:

“One of TEITI’s activities is to upload reports and other documents to the website. These activities are done using certain procedures, but they are not documented.”

Similarly, the question “*Did TEITI Secretariat develop retention and disposal schedules and apply the guideline for its records?*”. Given replies that confirmed that the Secretariat did not have records retention and disposition schedules. The response from Participant TEITI3 substantiated this:

“The Secretariat does not have a written policy or procedures on how long records should be retained, including those on the website. The Secretariat will consider including this discrepancy in the framework that will be developed.”

Participant COM6 supported this response that the Committee did not guide the Secretariat on how long records should be kept and what should be done when certain records are no longer needed:

“The Committee did not come up with such guidelines. The Committee gave general instruction that the information uploaded on the TEITI website should not stay too long. We instructed the Secretariat to replace and archive the information existing on the website related to a theme or for similar mining companies whenever updated information is available.”

Also, Participant COM4 expressed confidence by saying

“I am aware that we do not have such policies or guidelines! Besides, we do not have any classification regarding which information on the website can be kept for a long time. However, terms of how long certain information must be kept are important. There must be a guideline to determine which information must remain active and which ones must not after a certain period. The guideline



should also direct on what must be maintained permanently and so forth. Unfortunately, the Committee did think about this matter!”

He further explained:

“For sure, records of mining companies cannot be kept for a short time. The reason is some companies have long-term contracts and depending on the need or emerging issues, indigenous peoples surrounding the mines may be interested at any time to know the extent to which mining companies are contributing to their socio-economic welfare. Transparency in the mining sector is not something short-lived! If an independent mining company did carry mining activities in certain areas, there must be records about their contribution to the surrounding communities. We need to appreciate it! Actually, this is something linked to the legacy of the companies.”

The responses were linked to part III para 15 (1) of the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015, which requires extractive companies to include information on local content and corporate social responsibility (CSR) in the annual report they submit to the TEITI Committee (URT 2015:12).

Indeed, such information needs to be kept for a more extended period for reference by the future generation to appreciate the contribution made by mining companies to communities living around the mining areas.

Following the results that TEITI and the Secretariat had not developed or adopted guidelines for records management, further discussions concentrated on any possible effects resulting from such a situation. In this regard, a follow-up question, “*What are the negative impacts faced by the Committee and the Secretariat for not considering records management in her activities?*”. Attracted responses that revealed that there had been many issues on the reconciliation reports, which are directly attributable to poor records management. For example, Participant COM4 pointed out:

“In preparation of the reports, the IA must be confident that mining companies' payments were made and received by the government. Both parties must provide records of payments and receipts as evidence. However, the eighth reconciliation report, for example, noted a discrepancy of thirty-point five (30.5) billion shillings follow-on the transactions done between the government and extractive companies, as well as six-point one (6.1) billion shillings from some local government authorities...these are problems related to records! It was discovered that the one part had the receipts of payments made whereas the other did not have receipts to acknowledge the payments made ... no records! Indeed, this is what causes discrepancies. One side says I have paid, whereas the other side says I have not received [any payment] or does not have evidence of receipt. It became difficult to establish whether the monies were paid and whether the right coffer received them.”

Similarly, commenting on the effects caused by the inconsiderateness of records management in TEITI activities, Participant COM7, while laughing, exclaimed:

“Billions... fourteen million dollars or something like that! Yes, this is a problem directly linked to poor record-keeping. This is a colossal figure! Something went wrong somewhere. Someone did not collect information properly or did not calculate correctly. I remember the Committee complaining about this task given to the reconciler, and people were questioning his competency and so forth.”

“The Committee does not recruit the reconciler, but the ministry does. However, I do not see any foul play linked to how the information was collected. Maybe there could be over or understatements by the companies or the government. Most companies often give complete and exact information. The problem is regularly on the government side, especially at the LGA level. For example, the 0.3% service levy is paid at the LGA level... you know that... I remember there was a time it was challenging to get information about these

payments. So, I would say there is a problem with creating and managing records, and certainly, the problem starts with the creation of records. If records are well created, their management is not a big problem.”

#### **4.3.2.1.2 Mining Commission**

In assessing whether the Mining Commission developed or adopted a records management infrastructure for mining sector records, participants were asked: “*Does Mining Commission have policies, procedure and guidelines for records management?*”. The replies revealed the presence of habitual practices, but which were largely undocumented. For example, Participant MC1 said that guidelines for applying for mining licenses were embedded in the application process:

“Mining Commission has a checklist of all the information required in the process of applying and issuing mining licenses. The checklists serve as a guide for both the applicants of the mining licences and the Mining Officers when it comes to determining which applicants qualify for mining licenses and which ones do not.”

However, the Commission does not have guidelines and procedures for managing mining companies’ records related to mining licences. Participant MC2 affirmed:

“There is nothing written! When I joined the office, I did not find any policy, procedures or guidelines to direct the management on licensing records. I struggled to learn the existing system by myself. For example, I learned later that the licence number is the criteria used to open the new files [*despondently*]. For sure, nothing is guiding us. Requirements for the management of licensing records differ from those of administrative records, which uses a Keyword Classification Scheme’ as a guide.”

“New staff of the Licensing Registry have been learning how the registry operates from the existing Staff. There is no on the job training. We do registry activities relying on our experiences and by oral instructions from the License Officers.”

In addition, the participant explained that:

“One the standing practices is that no one is allowed to take a picture of the licensing documents; however, there are no documented guidelines explaining the reasons behind this practice, or procedures to access such records when needed or guidelines on what records must remain confidential and which ones can be accessed.”

Furthermore, the study sought to establish whether the Mining Commission had records retention and disposal schedules to direct the retirement of unwanted records. Responses to the question *“Does the Mining Commission have retention and disposal schedules for records related to mining licenses and contracts?”*. Confirmed that the Commission did not have such a policy for records retirement and disposition. Participant MC2 responded hesitantly:

“I really do not know if we have a retention and disposal policy! As far as I know, there are no guidelines that say how long the records should be kept. We still have in our registries many old files dating back many years. I guess the Mining Act might have stated the issue of documentation. In fact, I do not know how if these records should be sent to the Records Centre or continue being kept in the registries. What I do know, though, is that the records are frequently consulted because of the many things linked to mining activities.”

A review of the Tanzania Mining Act was carried out to determine whether there is any provision regarding the retention of the mining sector records. It was noted that, apart from the information related to the registration of mineral rights that requires the Mining Commission to maintain a register of mineral rights (URT 2018:104), the Mining Act does not have an article on the retention and disposal schedules of the licensing records.

#### **4.3.2.1.3 Resident Mines Office (RMO) Dodoma**

An assessment of the presence and application of records management policy, guidelines and procedures was also carried out in the Resident Mines Office (RMO) in Dodoma. In this regard, the question “*What guidelines do you use to manage licensing records of the small miners and companies served by the RMO?*”. Gathered responses that showed that the office did not have procedures for managing records. The only thing that exists is a register book. Participant RMO1 indicated that

“When I joined the office a year ago, the only guideline I found is a Register Book! I just continued using the book to assign numbers to new files for small miners and companies. I generate the number of new files by looking at the last number in the book.”

An inspection of the Register Book by the researcher exemplified the numbers assigned to the files as DA/75/169/69. However, Participant RMO1 was not able to tell the meaning of the numbers as she confessed:

“I really do not know. I think DA is for Ministry of Mineral ... You know I am not a Records Management staff but only helping.”

#### **4.3.2.1.4 Tanzania Revenue Authority (TRA)**

An assessment of the presence and application of records management policy, procedures and guidelines in TRA was guided by a question “*Does TRA have policy, procedures and guidelines used to direct records management function?*”. The responses confirmed that TRA, like other institutions, did not have procedures and guidelines for records management. Explaining, Participant TRA1 said:

“...We do not have any written guidelines on how to manage taxpayers’ records. We are managing records by applying the knowledge received from college, but we do not have any guidelines to refer to. Even though we are managing the

records as taught in college, the system for managing taxpayer records is different, and, indeed, we needed training we never received.”

Participant TRA2 adding to the discussion, complained:

“The office was supposed to provide us with working tools such as guidelines and policy. Unfortunately, instructions are provided most often through word of mouth. We struggle on our own to get ways of best managing the records.”

In addition, the researcher observed that the office uses file folders with different colour codes. When asked: *“What do the colours of the file folders signify?”. Is there a guideline on the application of the colour-coded files?”*. The response informed that the file codes are used to differentiate the office's functions and cases that files should contain—however, no guidelines exist to help users. Participant TRA1 explained this situation this way:

“Different colours are used to separate the files according to their functions. For example, files in black colour are used by the registry; files in red colour are for objection cases; orange for a refund; and green for audit. However, there are no written guidelines on these colours. Staff naturally know the application for different colours. TRA does have procedures for colour coding for taxpayers' files in adherence to the security classification of the records as taught in the college. I admit that this was supposed to be done.”

Likewise, to determine whether the TRA had procedures and guidelines for the I-Tax system that taxpayers used, such as mining companies to pay different taxes, a question was asked: *“Does TRA have documented procedures for internal and external users of I-Tax the system?”*. The responses confirmed the fact that the procedures were embedded in the I-Tax system linked to the bank system associated with the payment of taxes. In this regard, Participant TRA3 explained that:

“The I-Tax system procedures are linked to the procedures of the bank systems used by the mining companies to pay their tax returns. Taxpayers use forms that

require specific information regarding the payment being made, such as type payments, for example, Pay As You Earn (PAYE), and control number for the payment. Each payment uses a unique control number. Once payments are made, automatic reconciliation is reflected in the I-Tax system. Also, taxpayers are recognised through the Taxpayer's Identification Number (TIN)."

Nonetheless, the researcher noted disparities between TRA's two-tier systems in managing taxpayer records—the I-Tax system, an electronic system that manages tax payment processes and electronic records for taxpayers, and the taxpayers' registry system that manages taxpayer's physical records. Whereas the I-Tax system uses TIN to tag taxpayers, the taxpayer's registry uses the taxpayer's names for physical folders, hence making it difficult for the two systems to talk to each other. Participants acknowledged that it is challenging to retrieve taxpayer's physical files using TIN. For example, Participant TRA1 said:

"After the companies pay the relevant taxes through the I-Tax system, they are required to bring copies of the Order Forms [payment receipts] to the TRA to be kept in their physical files. In the electronic system, taxpayers are identified by their TIN numbers that are not related in any way to the way the physical files of similar companies are managed in our registry".

"We must admit that we have a registry system we inherited from whoever was here before. The system does not have any documentation regarding how and why certain things are done or not done. The system is only known to us, current staff, which means new staff may not understand it and can either be forced to start a new one or delay the operations."

In the same way, the study explored the presence and application of records retention and disposal schedules in TRA. When asked, "*Does TRA have and operationalized records retention schedules for taxpayers' records?*". The respondents revealed that the institution did not have a retentions policy for electronic records maintained in the I-Tax system. The findings also revealed the absence

of guidelines regarding how long information transacted through emails should be maintained. For example, Participant TRA3 said:

“TRA does not have retention guideline for electronic records managed in the I-Tax system, but the Income Tax Act provides instructions on how long taxpayers should keep their physical tax records.”

... also, regarding how long we keep emails records consisting of government transaction, I would say we normally delete the emails after some time because of the issues of space.”

A review of the Income Tax Act was carried out for the purpose of confirming the responses on provision for records retention for taxpayer’s records. In this regard, Part VII paragraph 80 of the Act reads in part:

“... every individual liable for tax in the United Republic of Tanzania is required to maintain all documents necessary to enable an accurate determination of the tax payable. The documents shall be retained for at least five years from the end of the year of income or years of income to which they are relevant unless the Commissioner specifies otherwise by notice in writing” (URT 2008:73).

This provision of the Act provides instructions to the taxpayers but not to the TRA. On the other hand, the Act has a provision on how long physical records created and received by TRA from taxpayers should be kept.

#### **4.3.2.2 Records creation and capture**

Discussions regarding the development or adoption of records management infrastructure by the institutions partaking in TEITI were followed by exploring how the institutions applied the components of the framework in records management processes. This section presents the findings



on the use of the procedures and guidelines in records creation and capture. The section presents first the findings obtained on the TEITI Committee and the Secretariat, followed by the Mining Commission, Regional Mines Office of Dodoma and, finally, the Tanzania Revenue Authority (TRA).

#### **4.3.2.2.1 TEITI Committee and the Secretariat**

An assessment was done on how the TEITI Committee and the Secretariat enforced records management procedures and guidelines in acquiring records from the extractive industry companies needed to prepare reconciliation reports. The discussions were guided by the following questions: *“How does TEITI ensure mining companies and government agencies submit accurate and complete information for reconciliation reports?”. How is the information submitted to TEITI?”. Responses to the questions revealed that the TEITI Secretariat developed a template to guide the mining companies and government agencies to provide necessary information coupled with receipts. The Secretariat also trained personnel from companies and government agencies on filling the templates to ensure all the needed information was obtained. Participant COM4 said:*

*“The Secretariat developed templates [forms] used to populate data about the payments made to the government by the mining companies and individual miners and validation of receipt of the payments by the government. The complete forms must be accompanied by attachments [receipts] as evidence of payments made or received. The companies or government agencies are required to have the forms signed by their authorities before submission to the IA.”*

Participant COM6 added by saying:

*“The Secretariat usually provides training to the representatives of the companies and government agencies before data collecting phase to provide instructions on how to fill out the forms, an understanding of the vocabularies and different entries on the templates.”*

Participant COM3 also noted:

“The templates are regularly reviewed to accommodate emerging needs. For example, the earlier templates did not have entries on information about Corporate Taxes. A review was implemented to broaden the understanding of what constitutes revenue. Every payment needs to be monitored regardless of whether it is done voluntarily or as a requirement by the law.”

Documentary sources show that the importance of training on the reporting template was discussed during the 75<sup>th</sup> special MSWG meeting held on 10<sup>th</sup> September 2018 that addressed the importance of training to all companies on how to fill reporting template. There was hope that training would exceedingly help get formal and accurate information and facilitate publishing the reports as scheduled. The proposal was for the IA and TEITI to provide training to the various stakeholders to understand how to fill out the template and be aware of how complete the forms via online systems (TEITI 2018a:2). Indeed, sources confirmed that training was delivered to delegates of the extractive companies and government agencies on how to complete the templates (Mzumbe University 2019:3). The training notwithstanding, Mzumbe University (2019:77-78) reveals that the submitted forms for the preparation of the 2016/2017 reconciliation report contained inaccurate and incomplete information. Some of the forms were not countersigned as required, instructions in the templates were not followed, and data relating to employment, dividend, and payments were not provided. As a result, there was a conspicuous gap in the information needed to prepare the report.

Similarly, BOAS & Associates and MM Attorneys (2017:74) indicated that there was incorrect computation on the reporting forms for the 2014/2015 reconciliation report. Some companies incorrectly filled out the forms indicating dollar amounts in place of Shilling. The error resulted in vast discrepancies, but which was avoidable. Furthermore, it was also discovered during the preparation of the third reconciliation report that the former Ministry of Minerals and Energy that collected mineral royalties, rents, and licence fees from Mining companies across the country could not provide complete receipts of the payments received on time. Consequently, the reconciliation work was delayed (BDO East Africa and Paulsam Geo-Engineering Limited 2013:121).

On a linked pursuit, the study probed the authenticity and completeness of the submitted information. Responses to the question “*Are the extractive companies compelled to have a records management program to guarantee the availability of information required to support TEITI?*” indicated that the Income Tax Act and TEITI Act requires the companies to keep records and stipulates associated penalties for companies that cannot provide accurate and complete information when needed. In this regard, Participant COM2 explained:

“The Income Tax Act Part VII Section 80 (1) a-c; (2) - (4) and Part III of the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015 require the companies to keep records. The laws require them to provide accurate information. We rely on sections 23 [*on offences and penalties*] and 24 [*on false information*] of the ACT to ensure that the companies are compliant. The approach ensures that records obtained from the companies are accurate.”

Participant COM5 supported this view by acknowledging that:

“... apart from the provisions by the TEITI Act, other laws such as the tax laws oblige the mining companies to manage records, likewise, the court. For example, the amended Income Tax Act of 2004 requires taxpayers to keep their records for not less than five years because the Commissioner may decide to audit the companies at any time. If there are issues related to fraud, the assessment of records may go beyond the five years. Therefore, all the companies and Individual Taxpayers are obliged by this Act to keep records of all the payments made related to taxes.”

A review of the documentary sources confirmed the responses that mining companies are required to “... keep records within the mining areas or at the mineral rights holders’ office located in Tanzania for as long as the mineral right subsists, and shall submit reports and furnish such information.” (URT 2018b:88). Nevertheless, Participant COM3 contended that:

“...to coerce companies to have a records management programme is to overburden the companies. The reason is that the Mining Commission's and the extractive companies practically have the same [data] as what TEITI may need. TRA may also need the same information. In my opinion, this is burdening the companies unnecessarily. Indeed, the government need to harmonise its operations before telling the companies to do so [*laughs*].”

A further inquiry made to establish whether the laws were imposed on defaulting companies. Responding to the question, “*Did the Committee hold any company accountable for not providing accurate and complete records as required by the Act?*”. The participants said that the laws were not enforced. As Participant COM3 explained:

“In the past, some companies were unwilling to provide information and supporting receipts for payments as required. Some people were taking it for granted, particularly because the Act did not exist. After the Act became enforceable legislation, it imposed stiff penalties for those failing to comply but which have not been applied yet.”

Linked with the discussion on holding defaulting companies account was an assessment to determine whether the RAMD extended its mandate to managing mining companies' records. When asked, “*Is RAMD involved in overseeing records management of the private sector, specifically the mining companies?*”. The respondents confirmed that RAMD did not oversee the management of the mining company's records. Participant RAMD4 said:

“...No! for the private sector, no! The scope of RAMD's mandate is the government [public sector] offices. However, according to the law, the mandate extends to all records with the national interest, but we have not yet worked on it in this case, the records of the mining companies.”

This response was consistent with Part VIII paragraph 26 of the Records and Archives Management Act, 2002, which stipulates that any private records or any part of them deemed to be

of national importance and in the public interest may be acquired and managed by RAMD (URT 2002:16).

The study also examined the mechanism for ensuring the accuracy and completeness of information submitted for reconciliation reports by mining companies and government agencies. To the questions “*How does the TEITI Committee ensure the accuracy and completeness of the information provided by the mining companies and government agencies?*”. Two respondents indicated that, on the one hand, the Committee operates trusting that information provided was accurate and complete. On the other hand, they relied on the expertise of the IA. Participant COM1 explained:

“...you know there is an element of trust when you do business, but claims must be substantiated. For example, if a company or individual claims have invested this much on so and so... such claims must be verified and supported by supporting documents. Fortunately, medium and large companies keep records. Without records, how can they pay tax? So, it is not only for TEITI but also for the taxpayer. Individual miners and small companies have more recordkeeping challenges.”

Additionally, Participant COM 1 said:

“TEITI assumes that the information that companies and government handle to IA is palpable. There is no way the Committee can question or verify the data. The companies often provide information that is audited by well-known private auditing firms such as PricewaterhouseCoopers (PWC) and KPMG International Limited. There is no other way to verify the data. Even if the TEITI in its regulations is given the mandate to validate the data, it is the same information provided by the companies. It will be difficult to go behind the curtain to know what the truth is.”

By the same token, Participant COM4 said:

“The information from the mining companies and government agencies does not just come without supporting documents. Since it is all about numbers, the companies are supposed to validate the numbers by providing reliable documentary evidence. For example, a corporate tax paid by a company must be supported by a SWIFT message issued by the bank, verifying that such payment had been made. For royalties, we need government revenue receipts. So, this is how we validate the information submitted. In preparing the reports, the numbers will not be considered reliable if there is any missing supporting evidence.”

Furthermore, as Participant COM 1 put it:

“TEITI Secretariat uses the services of the IA, which is an audit firm to reconcile the submitted information. We understand that using IA’s expertise and competency will scrutinise the accuracy and completeness of the information submitted. The IA’s report comprises an explanation of what information was obtained and which was not. A list is also provided by the companies that submit the required information and those that do not comply. The Committee analyses the credibility of the reasons presented and affirm that the reconciler and the companies have compromised. The reports are endorsed only when this due process is completed.”

Responding to a follow-up question, “*Is there any occasion the reconciler reported problems of inaccuracy and incompleteness of documents submitted?*”. Participant COM4 lamented:

“Ooh yes, oftentimes the reconciler has reported these problems. The discrepancies noted in various reconciliation reports are linked to poor documentation. One-part claims to have paid, but the receipts to validate the payments cannot be seen. There are so many predicaments in the documentation to guarantee the trustworthiness of the information used to prepare the reports all the time.”

These replies are supported by the findings from document sources, which indicate that during the reconciliation report preparation for 2016/2017, only eight out of twenty-two institutions submitted complete payment templates that disclosed beneficial ownership. In the same year, the IA received completed templates from twenty-two out of the targeted seventy reporting institutions (Mzumbe University 2019:78).

Comparable responses were obtained from a participant from the Controller and Auditor General (CAG) on the question, “*Considering CAG's oversight role, what would be the opinion of the Office with regards to records management in reconciliation exercises?*”. The response indicated that poor records management was a major cause of the discrepancies in the reports. Participant CAG confirmed:

“Records management is an issue! This is why there are discrepancies. For example, when I refer to two or three special audits done by our office, my audit experiences suggest that audit discrepancies are often speculations that maybe the companies are not truthful with the figures they claim to have paid. However, what we see during audits is mostly about records keeping. Companies always give all the evidence, but the perseverate problem is on the side of the government. Poor records keeping is on the side of the government. Companies are always trying their best.”

“Indeed, the issue is that reconciliation audits are done two or three years after the reconciliation reports are issued. When CAG visits these agencies after two or three years, the evidence is difficult to obtain in many cases. The same documents used for report preparations can no longer be traced after two or three years. Indeed, this is the recordkeeping problem on the side of the government agencies or ministries. Improvement of records management is one recommendation we usually give for the offices to take appropriate actions. TEITI is required to keep copies of the evidence provided during the preparation of the reconciliation reports, which can be referred for verification before

approaching the CAG Office for assistance on arising discrepancies. So, there are problems with recordkeeping on the side of the government.”

#### **4.3.2.2.2 The Mining Commission**

The study also explored the use of records management guidelines, procedures, systems and tool by the Mining Commission to create and capture records related to license allocations, register of licences, contracts, and beneficial ownership. When asked the questions “*What systems and tools do the Commission use in the process of allocating mining licenses? What procedures does the Commission apply?*”. The responses indicated that the Mining Commission uses the licensing system called Tanzania Mining Cadastre Portal - Flex Cadastre available at <https://portal.madini.go.tz> to issue and manage the licensing process. Participant MC2 explained this process as follows:

“The system’s workflows are developed and customised to match the requirements of the Tanzania Mining Act. The system has spatial data with coordinates that show places with active mining licences, special mining licences, prospective licenses, reserved areas, demarcated areas with mines occurrences, ASM centres and other mining information. Applicants can openly view and even see which companies or individuals currently owning the licenses for such place and the details of the licences such as licence number, name of the company or individual, status whether active or inactive, date applied, date granted, date of expiration and commodity being extractive—gold, helium and the like.”

Participant MC1 added:

“The portal contains applications and registration procedures for licences type A, B, C and D. The initial stages are for registering the clients. Clients completing their registration on the portal enter their application information in their profiles that include the co-ordinates of the areas they identified and submit the



applications. A client not registered in the portal will come to our offices and fill the forms out to facilitate the creation of their accounts. They will then be given access to their account to enable them to fill in the required information, including information on application fees. The Mining Commission staff will see the applications in the back end of the system and verify whether all the necessary information had been presented, including the payment. The process of preparing the licences will start after that. Incomplete applications are automatically rejected. Completed applications are reviewed, and depending on the established requirement, the licenses will be approved and issued or rejected.”

Furthermore, the participant said:

“Transparency in the mining licensing process starts when applicants have options to use the GPS coordinates of the unoccupied areas and enter the portal their preferred mining areas and apply for the licenses. Previously, applicants were supposed to come to our offices with their co-ordinates and offices registered them in the backend. After the transparency initiative, this function at the back-end was pushed to the front-end where applicants can make the application on their own.”

“Once registered, users can view their portfolio of licenses, submit reports and update their personal and company contact details. Registered users are notified about when they can apply for new tenements, undertake renewals, extensions, relinquishments and surrenders, as well as make online payments.”

#### **4.3.2.2.3 Tanzania Revenue Authority (TRA)**

Similarly, the study assessed the application of records management procedures, systems, and guidelines in records creation and capture in TRA. When TRA participants were asked, *“What procedures, systems, and guidelines do TRA use in the creation and capture of taxpayer’s records*

*such as the mining companies? ”. Their responses indicated that TRA used the I-Tax system to create taxpayer’s records. Participant TRA2 said:*

“Procedures for the systems include taxpayer making the payment in a specific bank where the payments are reflected on his/her specific account. Taxpayers can request statements pertaining to their accounts. Taxpayers are identified using the TIN, which is the primary key. To pay tax, one must be registered and issued with TIN must be a TIN.”

When the participants were asked a follow-up question, *“Does the I-Tax system have documented procedures for internal and external users of the systems? ”. They reported that the system did not document procedures or guidelines. This was confirmed by Participant TRA2, who reported that:*

“The procedures for the system are like those of bank systems in which taxpayers making payments will go to a specific bank and use specific forms which guiding the filling of required information for specific payments. The forms will have fields such as type payments to be made, such as PAYE and Control Number for such payments. Completed payments are reflected in the I-Tax system automatically.”

#### **4.3.2.3 Records maintenance and handling**

Regarding this aspect, the study examined the use of guidelines and procedures to maintain and handle records by the institutions involved in TEITI. The assessment was preceded by a confirmation that guidelines for records maintenance and handling were issued to the public offices by RAMD. The confirmation was in response to the question, *“What guidelines and procedures did RAMD put in place for records maintenance and handling in the public offices? ”. Participant RAMD4 said:*

“RAMD issued to public offices guidelines on how records should be maintained and handled. Such guidelines include Standards for Registry Rooms,

Standards for File Folders, labelling of the File folders, and systems that public office must use, for example, the Keyword Classification Scheme.”

#### **4.3.2.3.1 Management of raw data of the reconciliation reports**

To find out how records and data submitted to IA by the mining companies and the government were managed after completing the preparations of the reconciliation reports, respondents were asked to answer the question: “*Who manages the raw data and records after preparations of reconciliation reports are completed?*”. Their responses revealed that the raw data and records remained with the IA after finalised the reconciliation. Participants agreed that the current practice was not proper as records and data would from time to time be needed for reference. Participant COM6 said:

“The current practice is that the IA keeps the raw data used to prepare the reconciliation reports. This is not proper. I even asked this in one of our Committee meetings.”

Also, Participant COM4 said:

“Many times, we have been focusing on the final report. The working papers used by the reconciler has never been availed to us, Members of the Committee. I need to check with our colleagues at the Secretariat if they asked for these documents. In essence, records, even the working papers used to prepare the reconciliation reports, should be part of the Secretariat records. The reconciler was required to submit the records to Secretariat after completing the assignment. He has not been doing this ... this is an area for which we have not given any due consideration.”

Consistent with this view, COM3 said:

“For IA to keep the raw data used to prepare the reconciliation reports is a big mistake and a gap. This was once questioned in one of the Committee meetings. The IA has been keeping these records... this is so strange! You pay someone, and then he keeps the original documents! The original documents should have been brought and managed by the Secretariat.”

“Without fumbling words, the TEITI Secretariat was supposed to manage the records, not even the Ministry. The Ministry of Minerals is also one of the agencies required to report to the IA. The Secretariat must manage the records because it is an authority entrusted with this role. I think this is the centre of your research [*laughter*]. I think what you are looking for is the answer to the question of who should be the custodian of records so that they are not tampered with or lost? Even if someone searches for the information of the past ten years, it should be clear where it is and who keeps it.”

The participant explained further:

“The IA cannot be the custodian because this is a company which applies for a tender, and it is not permanent. When they finish the contract, they go... when they have no contract, you have no relations. How can you demand records from a company which has completed its task and gone?”

Similarly, Participant COM7 said:

“... I do not think we have the raw data and supporting evidence that the reconciler used to compile the reports. I know the raw data was supposed to be submitted together with the reports to the Secretariat for verification. For example, after one year, there may be questions for which their answers may need consultation regarding the source data. I think it is important that these records are managed by the Secretariat, which may at times need to use them to verify the accuracy and completeness of the information provided in the reports.”

“In fact, we, the members of the Committee, have noted many mistakes in the reports. Sometimes, we have been obliged to redo the reports afresh. So, it is important the raw data used to prepare reports are properly managed for verification. I would recommend a phrase to be added on the IA’s Terms of Reference demanding submission of the raw data together with reports to the Secretariat.”

Participant COM5 complemented the responses by saying:

“AI was supposed to submit the records and data used to compile the report. This would show that someone is accountable and responsible in dealing with the tasks given to him or her. This is important because IAs are not the same each year; different IAs are engaged each year. However, the Secretariat is there to ensure transparency and accountability and, thus, should be responsible for managing the records used by the IA as points of references when the need to consult them arises. Indeed, the Secretariat should be responsible for the management of these records.”

Considering the Secretariat's role, which is to implement the Committee's activities, the researcher asked, “*Did the Committee provide any instructions on how the Secretariat should manage records?*”. The responses to the question revealed that the Secretariat relied on the TEITI Committee’s instruction on what to do in a given time. In this case, the Committee did not provide instructions to the Secretariat to manage the records and raw data used in the reconciliation reports. Participant COM2 confirmed this, saying: “It is true that the Secretariat will not work on what we have not instructed. We did not instruct the Secretariat on how to manage the records.”

To find out whether there were any plans on the matter, the researcher asked: “*How and when the Secretariat will take the role of managing the raw data and records used by the reconciler?*”. The responses confirmed that the Committee had already identified the issue as one that needed urgent attention. Participant TEITI1, for example, said:

“We have discussed internally to see the possibility of taking the documents to be managed by the Secretariat. Initially, the Secretariat used to keep and manage the records, but things changed because of many issues and the increased volume of the records, which often confused when it comes to retrieval. The Secretariat’s role in managing records will be included in the TEITI framework that we are about to develop. We will ensure this role is documented and has the required procedures and guidelines.”

Similarly, Participant TEITI2 said:

“I want to assure you on this matter that now we are preparing the ninth and tenth TEITI reports, and soon we will get an IA to do this assignment. The Committee advised that after the reconciliation work, the IA should submit the raw data to the Secretariat. The Secretariat will manage the records to ensure their availability whenever needed. This is a new way forward.”

In addition, a Participant from CAG said:

“The terms of reference developed for IA need to include a provision on how records should be managed after the reconciliation report are completed. As an auditor, I see records management challenges on the side of TEITI who the owners of the reports. If TEITI had good recordkeeping practices, they could not rush to seek the intervention; instead, they could consult the records for a self-assessment on the discrepancies before even the reports are published and seek CAG’s intervention when issues are serious. The problem of discrepancies in the reports would then be solved as TEITI improved its recordkeeping.”

#### **4.3.2.3.2 Handling of licensing records**

Regarding the management of hard copy licensing records, participants from the Mining Commission were asked: “*How do you manage the license applicants’ hard copy records?*”. Their responses confirmed that after the applicants of the mining licence had uploaded the electronic copies of their documents on their online profile in the Cadastre system, they sent the hard copy substitutes to the Mining Commission where physical files are opened, and the records managed henceforth. For example, Participant MC1 said:

“Hard copies are surrogates of the documents uploaded into the portal, which are then submitted to the Mining Commission’s Registry of Licences for filing. A physical file folder is opened for each successful applicant to maintain physical records throughout the license period.”

“Procedures on how to fill and upload the information on the portal and management of the hard copies in the Commission’s Registry of Licenses exist, but they are not documented. Most of this work is done using the experiences of both the applicants and registry staff at the Commission... The system has a user manual which is downloadable for reference.”

“Procedures for managing issued licences and contracts require companies and individual miners to start servicing their contracts by paying and uploading copies of taxes and annual rents, progress reports [quarterly reports], correspondences, and other documents. Hard copies of these documents are also submitted to the Commission’s Registry of Licenses to be managed in their hard copy files.”

#### **4.3.2.3.3 Registry spaces**

Furthermore, the study examined the suitability of registry spaces for managing records. When asked the question “*How sufficient are the registry spaces to manage records of the mining activities?*”, the respondents from three different institutions involved in TEITI revealed that

registry spaces were too inadequate to facilitate proper management of physical records. For example, Participant RMO1 said:

“Space for the RMO registry is not enough, thus crippling the arrangement of files as a result. Also, the filing room is also used as a store to keep stationery and other materials.”

Also, Participant COM4 said:

“Within the Ministry of Minerals, TEITI has a small office space. If you go to Dodoma today, you will be surprised to see the kind of office the Secretariat is using ...if it were me, I could not stand working in such a condition. I am so flabbergasted by the staff's resilience to work in such condition ... a small room full of boxes!”

Also, the response from Participant TRA1 from TRA raised the same issue of inadequacy of registry space, pointing out that:- “The biggest challenge is the registry space which is limited compelling us to put file boxes on top of each other. This further complicated retrieval of files when needed.” In this regard, the researcher observed that the TEITI Secretariat had two small rooms within the Ministry of Minerals' building, which seven staff members used both as offices and records rooms. The researcher observed that files were kept in boxes and placed under the tables or on the tops of closets. There was no designated room or a corner to keep the files. A similar situation was noticed in the Licencing Registry of the Regional Mines Office of Dodoma, which contained countless items comprising stationery and boxes mixed with small mining companies and individual miners' files. A similar situation was also evident in the Taxpayer's Registry of TRA, which could not install new movable file cabinets and manage file arrangements due to limited registry space. The outcomes of the observations matched the participants' responses regarding registry spaces of the institutions studied.



#### 4.3.2.3.4 Registry locations

On a related inquiry, the study asked about the locations of the registries and how they facilitated or hindered its attendant functions. When participants from the Regional Mines Office of Dodoma registry, Registry of Licences of the Mining Commission, and Taxpayers Registry of TRA were asked, *“How does the location of your office registries support the handling and management of the records related to the mining sector?”*, all the respondents indicated that the location of the registries poses significant challenges to the proper functioning of the registries. For example, Participant RMO1 said:

“The location of the Regional Mine Office registry is also a problem. Since I do other secretarial roles, my office is located far from the registry, where I can retrieve files needed by the Officers. It hints at the retrieval delays.”

Also, Participant MC1 from the Mining Commission said:

“The Registries of the Licences are in different buildings located far from the offices that need the files most. A means of transport is needed all the time to go to these registries whenever files are needed. Getting a car is consistently a challenge. Consequently, it may take days to deliver files to officers for actions.”

Participant TRA1 from TRA shared a similar response by saying:

“Some of the taxpayer's files are kept in a container located at Mwenge about ten kilometres from our office. The location keeps files that can no longer be accommodated in the main registry because of the limited space. I must say ... it takes between an hour to three days to retrieve and present files to officers when required. Transport to and from this location is always a great challenge.”

#### **4.3.2.3.5 File arrangement**

Equally important, participants were asked the question: “*How do you arrange the files in the registries to guarantee relaxed and quick retrieval?*”. The responses show that, despite managing similar records, that is, records related to the mining sector, each institution used a different strategy in arranging the files. In this regard, Participant RMO1 said:

“The Regional Mines Office of Dodoma arrange the files in alphabetical order, which simplifies retrieval when files are needed. The files are arranged in a way that helps Officers to get files easier when I am absent from the office or when busy with other responsibilities.”

As for the Mining Commission, Participant MC1 explained:

“After the applications for licences are completed, we open new files and assign the Licence Numbers as unique identifiers. Files are arranged using the following categories: Successful, Rejected, Cancelled, Surrendered, or Transferred.”

“Management of licensing records uses both paper and electronic system. If licences are cancelled, we will use an excel sheet to input all the cancelled applications. If we want to retrieve records for rejected, cancelled and the like, we first refer to the excel sheet, pull the license number and search the records (bundles) in the registry.”

On the other hand, the file arrangement in the Taxpayers’ registry of TRA uses taxpayers’ names in the physical registry and TIN in the electronic system (I-Tax). Participant TRA1 said:

“Taxpayer’s files are arranged using the names of the taxpayers and kept in one cabinet. However, when the file cabinets are full, we remove the previous years’

files and keep them in a container outside the office's premises. We do arrange the files in the boxes labelled with the taxpayer's names to know which box has what files.”

The researcher observed that files in the Registry of Licences of the Mining Commission are arranged chronologically using licence numbers. A demonstration to ascertain how quickly could the files be retrieved was carried out using licence number 10708. The outcomes showed that both physical and electronic files could easily and quick be retrieved from the physical registries and the Flex Cadastral system, respectively. Participant COM1 demonstrated how to retrieve physical files from the cabinets using the licence numbers, and the result was quite handy.

#### **4.3.2.3.6 Management of semi-current records**

Whereas the discussion in the preceding section looked at the file arrangement, this part assessed the management of semi-current records in institutions involved in TEITI. Participants’ responses to the questions “*How do you manage the semi-current records relating to the mining sector?. Do you have procedures for file closure?*”. conceded that the institutions did not have clear procedures for closing files and managing semi-current records. Participant RMO1, for example, Participant RMO1 admitted saying:

“I do not know the number of files that exists in this office for small mining companies or individual miners with active or inactive contracts. There is no hint in the Register Book which shows the status of the contracts... I am still new in this office and, honestly, if you ask me where the files are kept, I will not be able to show you. However, I was told that the Records Centre of RAMD took the old files. Previously, only one file named ‘Applications’ was used to keep all the clients' records. However, later they said each client should have a separate file. The other files you see here are only opened recently.”

Similarly, Participant MC1 from the Mining Commission admitted saying:

“I do not know whether the Mining Commission has a retention schedule. I do not also know whether we need to send semi-current records to the National Records Centre or not. We have all the records here created all the years back. I have not seen file closure procedures.”

On the other hand, Participant TRA1 from TRA explained:

“Normally, when the cabinets are full, we remove some of the files and relocate them to our storage location in Mwenge, about ten (10) kilometres from our office. Records of the previous ten years are still in use. Officers refer to such records from time to time. Depending on the space in our records room, we only leave the most current files.”

#### **4.3.2.3.7 Records management working tools**

Another aspect considered was the working tools that supported records management. When asked, “*Do you have working tools such as file folders, cabinets, masks, aprons and other working tools?*”. participants had similar responses that indicated the availability of some working tools, masks, aprons and filing cabinets. For example, Participant TRA1 said:

“We do not have problems with other working tools such as file folders, stationaries computers and the like. We also have cabinets, but the problem is the space which is too small.”

Additionally, Participant RMO1 said: “I do not have such working gears. To be frank, I have never requested these. I also need filing cabinets but have not requested as well.” Similarly, Participant MC1 from the mining Commission confessed: “We have working tools, such as masks and aprons but not guidelines to manage the licensing records. We need the guidelines, but the management has not provided them to us.”

When a follow-up question, “*Why don’t you look for the guidelines and procedures available on the RAMD’s website?*”. was asked, the participant lamented that, although the Records Management staff received education in records management, they did not interrogate records management systems they find in the offices where they are employed neither do they dare to make corrections. Participant MC1, for example, explained:

“Let me tell you... the problem is that we people working in the Records Management career do not dare to apply our knowledge and skills professionally. We are afraid, for example, to interrogate systems and practices we find existing in the offices we are employed in and end up cherishing those systems and practices even if they are contrary to the archives and records management profession. I truly do not know what our problems are!”

#### **4.3.2.3.8 Security of information**

What is more, the study examined the aspects and practices regarding the security of records using the question: “*How do you manage the security of records?*”. The laid-out responses varied among the institutions. A response by Participant MC1 from the Mining Commission illustrates the views of other respondents:

“The management of the licensing records is a perilous undertaking because you can be jailed if records are lost. You see this key [while displaying] ... no one else is supposed to know where I keep it. The security of the Registry of Licences rooms is the door keys. We also ensure officers signs the acknowledgement of receipt of requested files submitted to them. Another aspect is the prohibition of copying the records using any means, such as taking photos. In fact, taking pictures is strictly prohibited... because of the sensitivity of the records, security should be of a high level.”

On the other hand, participants TRA1 and TRA2 from the Taxpayers Registry of TRA said:

“We have two types of files The first kind is operation files, which are files for taxpayers. These files are not confidential. Officers can take the files from the registry without the guidance of the Registry Staff. The other type is subject files, which consist of cases of confidential files. I must mention that since I joined this office, I have never known where these files are kept.”

“Subject files are confidential and are managed by the Commissioner’s office. Access to these files is limited. However, access to Operations Files can be granted to people from outside TRA, such as Investigation Officers or from the Anti-Corruption Bureau, after getting permission from the Data Manager. This is done through the submission of a request letter detailing why they need to consult the files. Besides, we also have fire extinguishers in case of fire.”

#### **4.3.2.4 Monitoring and evaluation of the records management program**

On the aspect of monitoring and evaluation of records management program, this study explored how institutions participating in TEITI monitored and evaluated their records management programme. When asked, “*How do you monitor and evaluate your records management programme to ensure it is consistent with the policy requirements of records management in the public sector?*”. The respondents hinted at some commonalities on how the institutions followed up the performance of their records management practices. All the responses indicated that the performance was apparent in completed tasks. For example, Participant MC2 from the Mining Commission said: “We monitor the activities of the registry to support TEITI in terms of easy to retrieve the licensing files”. Participant MC3 from the same institution said:

“We look at how many new files have been opened for mining companies and staff; moreover, the general management of documents is another way we apply to measure the registry’s performance, for example, when files are returned to the registry after actions are completed. We have been writing to the senior and action officers to remind them on adherence to the registry practices on file

management to tackle a common problem of staff passing on files to one another without notifying the registry.”

Similarly, Participant RMO1 from the RMO Dodoma said: “We do measure the performance of the registry by looking at how easy and quick is it to find and present a file when need.” On the other hand, Participant TRA1 from the TRA said:

“We consider the registry is performing well when records are filed on time and appropriately. Also, when our internal clients can find the files with all the documents already filed. Nevertheless, we do not have performance indicators against which to measure the performance of the registry activities.”

#### **4.4 Responsibilities in implementing and monitoring EITI in Tanzania**

Responsibilities in implementing and monitoring EITI in Tanzania is objective three of the study. It aimed to explore the duties and responsibilities of the institutions participating in TEITI in monitoring the initiative's implementation and how records management was incorporated in these responsibilities as informed by the following section's responses.

##### **4.4.1 TEITI Committee and the Secretariat**

The Tanzania Extractive Industries (Transparency and Accountability) Act, 2015 lists the functions and powers of the TEITI Committee and the Secretariat, which is responsible for the implementation of the activities of the Committee (URT 2015:10-11). However, the study was also interested in finding out how the TEITI Committee executed these responsibilities while considering the records managements' position in the initiative. When asked, “*What is the TEITI Committee's role in implementing EITI in Tanzania?*”. The respondents confirmed that, apart from the main duties of overseeing reconciliation reports being prepared and issued on time, the Committee also coordinated the different players in TEITI. In this regard, Participant COM1 said: “The Committee plays a coordination role. We look at the requirements of the Act and push institutions having a role to do their part.” Also, Participant COM4 added by saying:

“The Committee coordinates the activities of the Secretariat/...the focus is always on compliance, payments and receipts ... this has been our starting point while working to build on other areas.”

On a follow-up question, participants were asked: “*How is the TEITI Committee addressing records management in its coordination role?*”. Respondents generally agreed that TEITI did not emphasise records management issues while implementing her coordination role. For example, Participant COM4 said:

“It was supposed to be the responsibility of TEITI to sensitise, but the records in place and make them accessible so that people can appreciate ... ooh, that the contribution of the mining sector certain percentage of the GDP... the sector is doing so in terms of infrastructure. However, this can only be possible if records are appropriately managed so that we can have a comparison. Indeed, these are a few areas I would say we are stuck on because of the lack of proper records management.”

Responses also confirmed that the TEITI Committee did not guide the Secretariat on managing records associated with the preparations of the reconciliation reports. In this regard, Participant COM6 said:

“There are two bodies in implementing activities of TEITI—the Committee and the Secretariat. The Committee deals with processes, procedures and planning according to the Act, and the Secretariat executes by ensuring that the procedures needed, especially in the preparation of annual reconciliation reports.”

The participant further acknowledged:

“... I am grateful that you brought it up because the Committee has never provided direction and guidance on this matter. This omission I believe, was



caused by the Act's interpretation which did, and does not ask pertinent questions such as: In implementing the Act, who else needs to be involved? Who else can benefit? Who else can contribute? I am sure we did not ask these questions when we started implementing this Act. We did not ask who are the TEITI's stakeholders and engage them!

“I have been assigned the role of developing what we call “operational framework.” There is a chapter that I have already written regarding records management.”

This response was supported by the explanation given by Participant COM5, who also admitted that :

“... the Secretariat only set out an emphasis on records management as a policy, but the real responsibility of managing these records starts with the mining companies and government agencies. However, the Secretariat has the responsibility of managing the records submitted by the companies and government agencies for reconciliation reports and related to administrative activities of the Secretariat itself. That is why records management should be strongly emphasised.”

#### **4.4.2 Independent Administrator**

As stated by the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015 under Part IV section 17 (URT 2015:13), the role of the Independent Administrator (IA) is “to reconcile and verify payments made by extractive industry companies and revenues received by the government.” The reconciliation involves data on investment expenditure, production, export and other information related to activities of extractive industry. Though the IA works purely with raw data and records submitted by the mining companies and government agencies, the study did not find evidence on how the IA managed the records and data after completing reconciliation reports.

#### **4.4.3 The Mining Commission**

According to URT (2018a), the responsibilities of the Mining Commission include:

- Supervising and regulating the proper and effective carrying out of the Provisions of the Mining Act;
- Regulating and monitoring the mining industry and mining operations in Tanzania;
- Ensuring orderly exploration and exploitation of mineral resources and the optimal utilisation of mineral resources at all mining operations following the mining policies and strategy; resolving disputes arising from mining operations or activities;
- Advising the government on all matters relating to the administration of the Mineral sector with a primary focus on monitoring and auditing of mining operations to maximise government revenue;
- Issuing, suspending and revoking licences and permits under the mining laws and regulations as amended from time to time;
- Monitoring compliance with the laid down standards in mining operations, laws and the terms and conditions of mineral rights;
- Auditing capital investment and operating expenditure of the large and medium scale mines;
- Supervise and monitor the implementation of the local content plan and corporate social responsibility by a mineral right holder; and providing, upon request, information to a mineral right holder or any other person engaged in mining operations.

Boas & Associates and MM Attorneys (2018:32) confirmed that the Mining Commission implemented her duties by issuing licences and collecting royalties, permit fees, annual rental fees and other charges from and mining companies during the TEITI reporting period covering from July 2015 to June 2016. The roles were done when the Commission was under the Mineral Division of the previous Ministry of Mineral and Energy.

#### **4.4.4 Regional Mines Office - Dodoma**

Documentary sources reveal the responsibilities of the Resident Mines Offices are to monitor the day-to-day production process at the mining site; verify records, information and production reports kept by the holder of mineral right; authorise entry into the mineral storage facility at the mine on behalf of the government; oversight over mineral removal and transportation to the government Mineral Warehouse (URT 2018a).

#### **4.4.5 Controller and Auditor General**

Documentary sources show that the role of the Controller and Auditor General (CAG) is stipulated in Part V of the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015, which relates to dealing with the discrepancies noted in the reconciliation reports (URT 2015:13-14). The CAG monitors public funds' use and management and has the responsibility of investigating discrepancies in EITI reports (Boas & Associates & MM Attorneys 2018:38). The documentary sources' findings were consistent with the replies to the question *“What is the role of CAG Office in the implementation of EITI in Tanzania?”* posed to participants from the CAG office. The replies indicate that the CAG office's role is to carry out special audits when needed in addition to auditing the records of government agencies required for reconciliation reports. Participant CAG explained:

“... the Office of CAG is required by the Act to carry out special reconciliation audit of the discrepancy identified in the reconciliation reports [if it is above 1% the total monies paid by the companies]. For example, the 8th reconciliation report covering a period from July 1, 2015, to June 30, 2016, that was published on April 30, 2018, reported a discrepancy of thrifty billion shillings, which was above one per cent of the total amount paid by the extractive companies.”

“The CAG Office is also involved in verifying the records of the government agencies such as the LGA, TRA, Ministry of Minerals, Ministry of Energy, Treasury, and the Tanzania Petroleum Development Corporation (TPDC) submitted to the IA for annual reconciliation reports. The agencies use special templates to fill out the information on the amount of money received. The CAG

office authenticates the forms by double-checking the attached payment evidence and confirms and certifies the payments after satisfied with the evidence (attachments) of the payments received.”

Furthermore, Participant COM6 from the TEITI Committee affirmed the role of the CAG Office in TEITI, saying:

“The Act gives the Committee a provision to engage Controller and Auditor General (CAG) to verify areas where there is a need for a third eye. Nevertheless, the preliminary audits carried out by institutions that we know do not have vested interest assured that what is submitted has a high level of accuracy and completeness.”

Similarly, Participant COM3 said:

“Even though the IA is an accounting/auditing firm with competency and well paid, the role of the CAG Office is to validate the reconciliation reports for no errors and ensure that they meet accounting standards.”

Participant COM1 further indicated:

“... the law pronounces that in such a situation as that revealed in the 8<sup>th</sup> reconciliation report, TEITI shall call upon the CAG to do a special audit to establish the cause of the reconciliation difference. We still have ten billion shillings that the CAG says revolves more in the Ministry of Minerals. We have written to the ministry to tell them to keep their house in order ... they need to improve systems because if their systems were working, [we] could not be having this discrepancy...”

When a CAG Office participant was asked the question, “*How often was your Office requested to carry out special audit related to previous reports?*”. he was affirmative, but he could not recall

how many times the CAG Office had carried such special audit; instead, he referred to the two reports he could recall for exemplification purposes:

“I cannot recall how many times the office of the CAG Office was engaged. However, I know two reports required a special reconciliation audit: the report for the [fiscal] years 2014/2015 and 2015/2016. Indeed, the discrepancies noted originated from the issues pertaining to the information submitted to AI by the extractive companies and government agencies.”

On the other hand, Participant COM3 from the TEITI Committee challenged the role of the CAG Office, arguing that :

“It is to be noted that the CAG Office is also not perfect. The office should not, indeed, replace the role of the Court. When discrepancies are identified, it would be judicious for the institutions concerned to be litigated. They have to provide statements on administration for administrative issues and in court for law-related issues... why the CAG Office is trying to clear up things.”

He further explained that:

“TEITI Committee noted deficiencies when reviewing the CAG special audit report regarding the discrepancy of more than thirty billion shillings. For example, out of thirty billion shillings discrepancy revealed in the eight-reconciliation report, the CAG Office cleared nine billion shillings. However, when the Committee considered the matter further, it discovered that the CAG Office used one-sided information from mining companies or government agencies. The CAG admitted this oversight.”

#### 4.4.6 Stakeholders' identification and engagement in TEITI

Related to the responsibilities aimed to implement and monitor EITI in Tanzania, the study investigated TEITI's stakeholders and their engagement in TEITI. The study also examined the records management within the scope of the stakeholders' involvement. To the question "*Which agencies or institutions are involved in the implementation of TEITI?*". The responses helped to establish potential stakeholders comprising government agencies and international organisations. For example, Participant COM1 listed institutions as follows:

"The Mining College, Mining Commission, Ministry of Minerals, TEITI, ... all are involved in one way or another. The Mining Commission is responsible for processing, issuing, regulating and monitoring the mining industry and operations, and ensuring orderly exploitation and exploration of minerals [as well as the utilisation of minerals] ...and this is what we are trying to make—the accessibility of the licences openly as per the EITI standards. The government is committed to ensuring that these contracts are made open."

In the same vein, Participant COM2 said:

"...The Government and Parliament; LGAs, EITI international, The World Bank and UNECA are stakeholders. Indeed, TEITI is not the only established institution to deal with Transparency and Accountability initiatives, but it works with other institutions. There are four institutions responsible for the whole idea of Transparency and Accountability (T&A), namely, TEITI, CAG, Prevention and Combating of Corruption Bureau (PCCB), and RAMD. At the centre is the Government coordinating the whole. The desired transparency and accountability depend on how these stakeholders adhere to the TEITI Act's instructions, standards, and guidelines related to the mining sector. So, to put in place procedures and guidelines on the access of information about mining companies and government agencies in the context of transparency and accountability will depend on the demand of the Mining Act, the understanding

of the stakeholders in releasing information—publicly or not—and how the concept of accountability is understood.”

Besides, Participant COM4 said:

“Records and Archives Management Department (RAMD) is, indeed, a new stakeholder which even my fellow Committee members never thought could have a role in TEITI.”

#### **4.4.6.1 Stakeholder’s engagement in TEITI**

Having identified the key stakeholders in TEITI, the study established how they are involved in different aspects of TEITI. In this regard, a follow-up question, “*How were the stakeholders engaged in the planning and implementing records management to support TEITI?*”. Responses helped confirm that stakeholders were not involved in the process. Participant COM3 explained:

“We did not think that it was necessary to involve stakeholders because, within the TEITI Committee, we have a representation of the different groups—the government, Civil Society Organisations (CSOs) and companies. Indeed, there has been no other initiative to engage other stakeholders mentioned other than endorsing the report by the IA, which is reviewed by the representatives of the government, companies and CSO. Nothing else has been done.”

Correspondingly, Participant COM4 also agreed:

“We did not have to engage stakeholders at that level... the thinking was that if a company holds a mining license, it must have fulfilled the requirements by the agency responsible for licences. Also, we knew a company could not pay tax if it does not have a proper registration identifiable in the tax system. So, TEITI has been operating with some level of confidence that an operating company must have fulfilled all the other requirements such as TIN, possession of mining

licence, which links with the Flexi Cadastral system, hence validating that the Mining Commission had issued the licences.”

“...TEITI’s focus has been on compliance in undertaking payments and production of receipts ... this has been our starting point while working to build on other areas... [from] institutions such BRELA... we have been receiving information, and we thought it was enough, but indeed they make a significant contribution to this process, which we never thought of.”

Likewise, Participant COM5 stated:

“Stakeholders such as BRELA and RAMD are institutions which have been there, and we, the TEITI Committee, have been using data from them. But I am not able to answer the question regarding how they were engaged in the process of developing the initiation and TEIT planning because I did not take part in it.”

Participant COM6 was also sceptical about the involvement of other stakeholders:

“I am sure we have not engaged any stakeholders in the view of records management. Apart from engaging the IA who remains with the raw data used to prepare reconciliation reports... we, the TEITI Committee, have not engaged other stakeholders except some government agencies because of their role of receiving the payments made by the mining companies and the office of the CAG on issues of discrepancies.”

A similar response was by Participant COM3, who affirmed:

“No stakeholder involved the other. I believe there is an association of information you are getting. There have been no synergies, no linkages, no coordination...”



Furthermore, Participant COM4 admitted:

“...it has come to my mind as we discuss that there are stakeholders that we were supposed to be engaged in the process of initiating and implementing TEITI. As a result of this non-engagement, coordination has been a difficulty, hence imperilling the realisation of the envisioned end objective of this initiative.”

Exploring the reasons non-involvement of the stakeholders in TEITI, the researcher asked: “*Why you did not engage stakeholders from the commencement and implementation of TEITI?*”. Varying views emerged in the responses. Participant COM6, for example, identified lack of proper interpretation of the Act as one of the likely reasons arguing that:

“... it might be difficult to coordinate all stakeholders mentioned to have a common understanding. For example, the TRA has its law; similarly, so do the Anticorruption Bureau and the RAMD. When I read the TEITI Act, I see the Committee’s mandate of ensuring transparency and accountability in the mining sector. I see institutions such as the Anticorruption Bureau, CAG Office, and others would help establish whether certain companies are being transparent or not. I see TEITI with an overarching role of coordinating other stakeholders. What I am learning, though, is that there are so many good initiatives evolving and operating without engaging stakeholders but realise the need to do so at a later stage when damages are costly to repair.”

The Participant from the CAG Office added saying:

“I also think that because the TEITI standards did not explicitly mention the role of records management in the initiative, that could be the reason behind TEITI’s reluctance in engaging the stakeholders.”

#### 4.4.6.2 Engagement of RAMD

Subsequently, an assessment was made to determine whether RAMD was engaged in TEITI dealings. Indeed, the TEITI Committee participants' answers on stakeholder engagement were allied with those made by the participants from the RAMD. To the question "*Was RAMD involved in the TEITI initiative to incorporate records management as an essential component in the process?*". The participants confirmed that RAMD was not involved. Participant RAMD1, for example, said:

"No, RAMD was not involved in TEITI. However, RAMD is ready to install the records management system or improve the existing records management practices. RAMD can include TEITI in its annual work plan and implement the program."

To find out why RAMD was not involved in TEITI, the researcher asked: "*What do you think were the reasons that RAMD was not involved or not taking a proactive measure to engage with TEITI as one of the public institutions?*". Responding, the participants concurred that lack of the involvement of RAMD might be attributable to poor visibility of its functions in the public service or prioritisation on the part of TEITI. Participant RAMD1 explained this situation, arguing:

"... the issue might be related to the problem of prioritisation. Some public offices do not consider records management a priority despite its critical role in their office activities. It follows that the originators of initiatives such as TEITI did not see records management as something of value and, hence, neglected to incorporate it as part of the initiatives."

Also, Participant RAMD4 said:

"...the existence of RAMD is well known, but our mandate and responsibilities may not be known

Moreover, Participant RAMD2 affirmed:

“... we [RAMD] have not done well, especially in outreach. That is the reason linked to the poor number of users of the archive. Many Tanzanians do not use our services despite their having problems whose solutions could be found here.”

“There is a problem with outreach! In other countries, they host Records Management Week events; there are Archivist Associations and so forth. These events are opened by high-level management, which makes them visible and known to the people. We are not visible, and we hide behind other institutions during the Public Service week. Truly we are not good at outreach.”

#### **4.4.6.3 Collaboration within the Mining Commission**

The study then investigated how departments and units within the same institutions worked together on TEITI implementation and records management. In this regard, the participants from the Mining Commission were asked: “*How do ICT departments collaborate with the Registry of Licensing in implementing TEITI and records management related activities?*”. Although the replies revealed collaborations between the ICT department and Licensing Registry in budgetary issues, there were uncertainties about any involvement in customising the Flexi Cadastre system. As Participant COM2 explained:

“...the Licensing Registry [not the Open Registry which belongs to the Department of Administration] is part of our ICT department. So, any requirement of this function is taken care of by the department. However, I am not sure how the Registry was involved in the Flexi Cadastre system’s customisation, which is used to generate, capture and manage licensing records. The customisation was done many years back. What I am sure of, however, is that almost everything is going well here. Maybe there could be issues in the management of physical registry, but there are no issues on the electronic records managed by the Registry using the Flexi system.”

In the same way, Participant MC3 explained:

“We engage the Registry of Licensing by needing them to submit the required supplies in a financial year. For example, this year [2019/2020], they requested to be given milk, which was included in the budget. However, we do not include the activities of the Registry in the annual work plans. Besides, we do have joint planning meetings with ICT to discuss issues of installation of systems.”

#### **4.4.6.4 Engagement of RAMD with Registries**

Discussions with participants from the Mining Commission, TRA, RMO Dodoma registries on the question “*How did you engage RAMD in your records management activities?*”. Gave responses that explained that RAMD was not engaged in the implementation of records management activities. For example, Participant MC1 from the Mining Commission confirmed that the registry carried out its activities independent of the RAMD as she stated:

“The Licensing Registry has not involved the RAMD in its activities. Someone from RAMD came only to offer advice during the reorganisation of the Ministry of Mineral and Energy. Nevertheless, the support provided was more related to administrative records [subject records]. The RAMD did not address record issues of the Licensing Registry. I do not know why the management of the Mining Commission has not contacted the RAMD.”

Similarly, Participant RMO1 from the RMO Dodoma said:

“Staff from RAMD came to our office once. It was part of their mission to go around across the country. They were going around to acquire old records from public offices. They took some of the old files of small mining companies and individual miners to the National Records Centre. Apart from that, we have not worked with RAMD again.”

In the same vein, the responses from the TRA registry participants indicated that they did not engage RAMD in their records management activities. For example, Participant TRA1 reported that “Since I was employed seven years ago, I saw someone from RAMD only once.”

Notwithstanding the responses on stakeholders’ engagement in the implementation of TEITI, the study delved into the possible consequences of non-stakeholder engagement. A follow-up question, “*What has been the consequences of not engaging stakeholders in implementing TEITI and records management activities?*”. Returned replies that uncovered how lack of collaboration affected the institutions’ efficiency and caused information about the mining company to scatter about among institutions. For example, Participant TRA1 from the TRA registry indicated that that lack of such collaboration and joint planning with the Data Department had significantly affected the registry's functions:

“... the Data Department controls the index list of TRA. Whenever there is a new taxpayer, the reference number, also used for physical files, is given by the Data Department. However, there are times when the Department opens new files but does not share the Reference Numbers with the Registry. We once kept thirty files of Taxpayers for one year without Reference Numbers. It affected the way we operated. Under the normal procedure, a new file is opened first at the registry, but here it starts in the Data Department ...working in collaboration could have helped to harmonise what we do to meet the different needs of departments and clients at the same time.”

Indeed, the participants underscored the importance of engaging stakeholders. Participant COM7, for example, acknowledged this value by saying:

“... much need to be done to engage the stakeholders so that information generated and maintained by them may be more useful. For example, working together will help find information on the mining sector twenty years down the line that may not be in other places. Engaging [other stakeholders], so to speak,

will enable information seekers to consult RAMD when institutions such as TEITI are obliterated.”

Along similar lines, Participant COM4 said:

“... principally, there is a need to involve different actors working on TEITI activities or programmes. If the dots are not connected, the result is different information on the same subject, in the same country.”

And, finally, Participant COM3 suggested:

“In my opinion, it is important to have stakeholder engagement meetings to identify participants and their roles so that the different roles are incorporated in the TEITI framework that is under development. As a result of our discussion, I now realised that TEITI is a big institution mandated by the law and many stakeholders. I never understood it in this way before.”

#### **4.5 Accessibility of records to support TEITI**

This objective four of the study examined the accessibility of records to support TEITI. Hence, the study sought to determine the presence and application of guidelines and machinery to quickly help information seekers access the information to meet transparency and accountability needs. When the participants from the TEITI Committee and the Secretariat were asked, “*Does the Committee have guidelines for information disclosure in the mining sector?*”. Their replies indicated that the guidelines for information disclosure were yet to be developed. However, information disclosure is a requirement by the law. As Participant COM6 explained,

“...the Committee never looked at this matter of having guidelines for information disclosure. We are still discussing with the government with regards to developing guidelines for disclosure because the ministry responsible for

minerals has its view on how to disclose information. I have been assigned this role of developing the operational framework.”

That information disclosure is a requirement by law, was brought up by Participant COM2, who said:

“The Act requires the parties involved in TEITI to provide information. The Act is strict with the companies but not government agencies. For example, the Controller and Auditor General Office (CAG) was engaged to investigate the discrepancy of thirty billion shillings that appeared in the eighth reconciliation report, but it did not provide feedback on time, and there is no way to hold the Office accountable for the delays.”

Apart from the legal requirements, the findings indicate that institutions such as the Mining Commission have mechanisms to facilitate information disclosure, including the Flexi Cadastre and Geological Survey systems. In this regard, Participant COM4 pointed out:

“The Mining Commission uses the online Flex Cadastre Portal system allowing access to companies' licensing information. Another mechanism is the Geological Survey Tanzania (GST), which provides information on all surveyed areas signalling certain types of minerals for anyone interested in knowing and applying for licences. Despite this arrangement, not all areas and information can be made available to the public because of their confidentiality.”

Other means for information disclosure include databases, the TEITI dashboard, which provides an avenue for the citizenry to access information. In this regard, Participant COM6 said:

“The Ministry of Mining maintains a database with information on the companies with approved mining licences. The Committee uses the database to access and retrieve the information they may need. Also, there is a dashboard

with information on companies and payment information. These are mechanisms in place for enabling information access and retrieval.”

Participant TEITI1 talked about the use of the dashboard as a means to foster disclosure of information:

“The TEITI online dashboard is a major source of information... it holds the reports, infographic, and brochures in a simplified language in both English and KiSwahili—the information which is easily accessible. For example, if anyone needs the reports and minutes of meetings, one can easily get the information from the website.”

“In addition, within the Secretariat, information is accessible through the email address of TEITI. Anything sent out is also copied to this address for others to know what has been sent out. Presently, the Secretariat is moving to the new website which we also intend to improve the email system.”

A follow-up question, “*Did TEITI Committee put in place guidelines for information classification?*”. Made the respondents concede that there are no guidelines for information classification, which can help determine which information can be accessible publicly and which one cannot. The responses to this follow-up question underscored the fact that certain information cannot be made public because of its sensitive nature. Participant COM4 said:

“The nature of information determines its classification. If a company has a licence in a certain area of the country, the license's value is not only the paper but also information about the place, geological setup... more exploration may be required, which does not come at a zero cost... may be expensive. The information provided through the Cadastre system is basic data that a certain area has gold. But you need to zero in for more details, such as the amount of reserves and in which area to establish viability before putting in the money. The exploration of information costs millions of dollars. When taken to the stock



exchange market, for example, it is the information that can influence investors. Such information cannot be made public.”

Also, Participant COM7 said:

“... some data are in-house, they are business information, you cannot disclose them. For example, a company may have spent a certain amount of money and have made certain discoveries. Such information cannot be made public to the competitors. There is no assurance of how the information will be used after disclosure.”

Along with these responses, Participant COM4 offered this view:

“... the guidelines are there to specify which information cannot be made public but not documented ... and I think this is your problem area ... it is there but by default is not documented ... you will come across it in operation *[laughter]*...I do agree that having the guidelines that define the categories of information, and their access is also transparency... I think we need to have a proper definition of concepts to put things in perspective in the framework we will develop. For example, all companies are in competition, and market information cannot be shared because competitors will pick it up and kill the rival company. Transparency... yes but should have a limit.”

“These are things which will be included in the framework being developed. However, for now, we do not have categorisation and procedures for different types of information. This distinction is not there. There is much freely accessible information, but going to the specific information is where procedures are not yet in place. In fact, the current Mining law of 2017 has tough provisions requiring the companies to make public some specific confidential information. As a result, many exploration companies have quit the country. Exploration is now dead! This is a bitter truth. Which company can spend two million dollars

on exploration and give the information obtained for free ... who will do that? Suppose I give you the information and you work on it or give it to someone else. So, transparency is there, but it cannot be on everything. It is unfortunate that we want to be transparent, but there is a limit [laughter].”

A review of the Mining Act Second Schedule that refers to sub-section (2) of section 100 provides a list of full and accurate records that mining companies must maintain and made available with regard to their operations (URT 2018b:115). However, Mzumbe University (2020:xiv) and (Mzumbe University 2020b:xi) reveal that in the preparation of 9<sup>th</sup> and 10 TEITI reconciliation reports covering the period from July 2016 to June 2017, and July 2017 and June 2018 respectively, over half of the extractive companies were unwilling to disclose information on beneficial ownership. According to Tanzanite TV (2020), Doto Mashaka Bitego, the Minister of Minerals in his speech during the launch of the 9<sup>th</sup> and 10<sup>th</sup> TEITI reports, acknowledged this problem and emphasised that companies that did not provide the required information must be held accountable:

“To disclose information is not a charity neither is it an option; it is a requirement of the law which must be observed. I instruct that all companies which did not reply to the questionnaires [templates] sent to them must be held accountable. Discipline is not built by flattering. Permanent Secretary and the TEITI Committee make a follow-up on this and give me feedback.”

Furthermore, the study inquired about whether the TEITI Committee had established mechanisms for disclosing records related to the allocation of contracts and licenses. When asked: “*Did TEITI Committee put in place a system to support accessibility and availability of records related to mining licenses?*”. The responses revealed that the Committee has been instituting mechanisms to ensure the disclosure of the mining licences. Participant COM1 pointed out:

“Previously, everything was highly confidential, but now we will make all mining contracts open as required by the EITI. We refer to over 40,000 licenses that comprise Special Mining Licences, Primary Licenses, Private and others. We will begin with the licenses of five mining companies. We wrote to inform

them about the intention to publicise their contracts and inquired whether there are any objections as the law required. However, as we talk, only two companies has responded. The reasons for contacting the companies is to avoid litigation in the event the contracts contain confidentiality clauses. Some companies entered into mining agreements with the government before the Mining Act and TEITI. So, contacting them is a gentleman's way of doing things."

In a search for more information on the availability and accessibility of records, an investigation was made regarding information accessibility within the TEITI Secretariat. When asked, "*How is information is made available and accessible within TEITI?*". The participants indicated that each staff of the Secretariat managed information on his/her computer. There is no centralised system to keep the information. Participant TEITI3, for example, explained:

"We the Secretariat do not have a centralised platform to keep, access and share information... everyone has the information on his or her computer. It includes also email records, which are in individual mailboxes of staff. Electronic records are kept in folders in our computers."

Moreover, Participant TEITI4 said: "Physical files for records that do not require movement are kept in boxes. So, if anyone needs to consult the files, can do so." However, the researcher witnessed several files kept untidily in boxes and placed on and under the tables. There were no filing cabinets or a filing room; instead, there were two small rooms that staff shared and stored the files as well.

Furthermore, participants were asked the question: "*How does TEITI help information seekers who cannot access the TEITI website and those who cannot read the bulky reconciliation reports?*". The respondents indicated that the reconciliation reports are repackaged in both KiSwahili and English languages to ensure a wide readership. Also, the Secretariat presents the reports in pictorial forms to facilitate understanding. Participant TEITI2 explained:

“One of the ways the Secretariat engage is to package the reports to include an executive summary in two languages. Also, presenting the report in simple language, particularly in the pictorial form, has been useful. According to the EITI standards and the TEITI Act, we try to show how much monies the local government should receive from the mining companies carrying out mining activities in their respective areas. This kind of information has helped the local governments to claim revenue from the companies. For example, there is one company named Pan Energy Limited, whose headquarters are in Ilala District, Dar es Salaam, but carries its mining activities in Kilwa. At one time, the company paid its taxes to the Ilala Municipality instead of Kilwa. So, when this was revealed in the TEITI’s Ki Swahili report, the Kilwa residents demanded three hundred million to be paid to them instead. We have similar cases in Mara, Geita Bulyanhulu and Kalole Tabora. For those who read these reports, they normally get their share of rights.”

Additional answers by Participant TEITI1 on information accessibility further revealed:

“TEITI is at the nastic stage of introducing the Systematic Disclosure approach, which is envisioned to allow payment information of mining companies and government agencies to be captured directly to the system. The approach may eliminate issues of reconciliation by an IA.”

“We also disseminate information through seminars, workshops, community radios, television radios, universities and colleges and to those who can write about TEITI such as news writers and reporters. When different stakeholders know TEITI well, they will entice different stakeholders to seek and access the information on TEITI undertakings.”

Referring to the accessibility of records in the Mining Commission Participant MC1 said:

“Owners of the mining licenses have access to information through their accounts. They can also see the mining locations of other mining companies and individual miners. This is important, especially when they want to apply for licences in certain areas; they must be sure that another licence does not occupy the area. Access to the details of other licenses is, however, not possible. For now, it is through the information published by TEITI.”

The participant further explained:

“The Mining Commission has been working on upgrading the Flexi Cadastre system since 2014 to link the licensing system with the TEITI dashboard system. The aim is to facilitate access to all information about licensing and management licences from one portal. Because the system is not ready, the current practice is that TEITI takes the audited reports from the mining companies and government agencies and publishes them in the annual reconciliation reports.”

The participant also said:

“It is possible to search for information from the Flexi Cadastre system using search criteria like the licence number, which retrieves all the information related to a licence. However, the system is based in Dar es Salaam, hence creating some accessibility issues since we relocated to Dodoma, including delays in information retrieval both in the back-end and the front-end accessibility via the portal.”

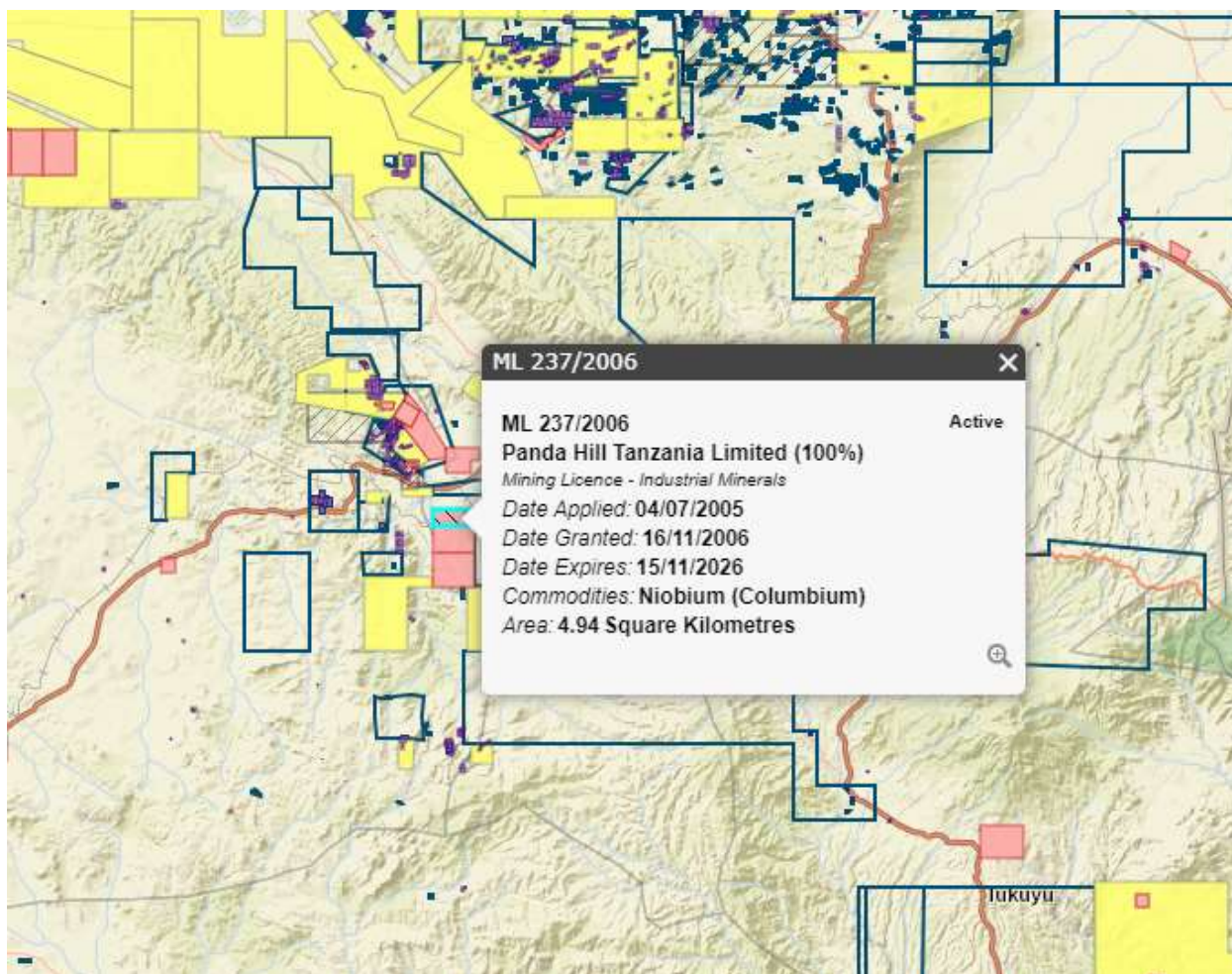
Also, Participant MC2 said:

“Information and records on the Flexi Cadastre system are easily available to internal staff in charge of licensing through the back-end. The portal is accessible to mining companies and individual miners who can view their information and details of other licence owners such as the licence number, date of application,

date granted and expiration dates except for information on the history of payments made. However, if a company or an individual needs to know other company details, they must make an official request [search request], which costs USD 50 per hour. Information may include details of the licences such as when were they granted and renewed, the expiration date, annual rent, shareholders, and the like. Several requests have been made in the past and information provided. The information request is backed by the provisions of the Mining Act CAP 123 and the Mining Regulation Act of 2018. Indeed, this the level of transparency the system offers.”

A simple search carried out in the Flexi Cadastre system confirmed the responses regarding what information the system can offer on the occupied mining areas, as depicted in Figure 4.1:

Figure 4:1 Occupied mining areas showing details of the mining licenses



*Source: Tanzania Mining Cadastre Portal, January 2020.*

Furthermore, responses regarding the accessibility of information from the I-Tax system of TRA acknowledged that information access through I-Tax systems is easy. In this regard, Participant TRA4 confirmed:

“It is easy to use the I-Tax system to generate the data needed for the TEITI reporting. It is a matter of querying the system using specific dates for the required report period, pulling the data, analysing, and submitting it to TEITI. In short, there are no problems in supporting TEITI. Indeed, I have never had any problem in getting data to fulfil the requirement of TEITI.”

Indeed, on a search demo, the researcher observed that the Flexi Cadastre system had features that permitted multiple search queries, which confirmed the flexibility and easiness in searching for information from the system.

Nevertheless, according to Mzumbe University (2019:76-77), the Mining Cadastre System is incomplete and has outdated details of extractive companies and government agencies, which caused a significant delay in the data collection process for reconciliation reports. For example, in writing the ninth reconciliation report for the 2016/2017 fiscal year, the contact details of nine companies that were included in the reconciliation scope could not be traced. Similar delays were reported in the fifth reconciliation report for the year ended 2013 caused by insufficient contact details maintained in the Mining Cadastre at the Ministry of Energy and Minerals (BDO East Africa 2015a:134). Furthermore, BOAS & Associates and MM Attorneys (2018:58) observed that the Ministry of Minerals does not maintain an up-to-date contacts database of the extractive companies in Tanzania. For example, though Henan Afro-Asia Engineering Company Ltd and CCCC Ltd met the materiality threshold, the two companies could not be included in the reporting because their contracts could not be established.

Accordingly, authors such as Mzumbe University (2019:76-77) and BOAS Associates and MM Attorneys (2017:74) called for updating the Mining Cadastre regularly to provide complete information Cadastral System. The authors emphasised explicitly updating information related to e-mail address, website (where applicable) and telephone numbers of the entity; location of the entity; the name and position of key contact persons; e-mail and telephone numbers of key contact persons; and a brief profile of the entity.

Concerning the question *“How are the licence records in hardcopy format accessible and easily retrievable?”*. The participants of various registries of the institutions sampled for the study admitted that there were challenges to accessing and retrieving mining companies’ physical files. A slight relief was noted in the Mining Commission through Participant MC2, who said:

“Accessibility and retrieval of the hardcopy licensing files have been easy, and there has been no issues. Nevertheless, licensing files are not accessible to



anyone outside the licensing department or the Commission. Requests from outsiders such as the Anti-Corruption Bureau are processed based on the written permission from the Executive Secretary of the Commission.”

However, Participant RMO from RMO Dodoma complained about significant challenges to retrieving physical files for small miners and companies:

“It may take half an hour to three days to get a file, and when I fail to get one, I find it is because the files are missing records. We are compelled to start afresh by opening new files with the existing records the clients may have at hand at that time. Indeed, these adversities can be attributed to the poor approaches used by the previous staff who worked on the records.”

The participant explained further:

“To give information to outsiders who are not staff but who need to consult a file or record, I make copies of the records they need but only when they are entitled to them. Clients are required to go through the Regional Mines Officer in case they need certain information related to other matters other than those pertaining to their licences.”

Similarly, Participant TRA2 from the TRA registry said:

“It is difficult to retrieve files. The files are not well-arranged for easy retrieval because of the problem of space. If you are fortunate enough to get a file, another challenge is transporting the files to the requestors. Files are kept ten kilometres away from the main office.”

## **4.6 Resource allocation to support records management**

For this objective, the study explored annual work plans and funding for records management activities of the institutions participating in TEITI. Work plan and funding for records management are essential components that guarantee sound records management practices supporting the implementation of the TEITI. Data presentation follows the order of findings from the RAMD, followed by the TEITI Committee and the Secretariat, Mining Commission, Regional Mines Office of Dodoma and TRA.

### **4.6.1 Records and Archives Management Department (RAMD)**

When participants from the RAMD were asked the question, “*Does RAMD have an annual work plan for its records management activities?*”. Their responses confirmed that RAMD has annual work plans. Participant RAMD4 posited that: “...however, the Department executes additional activities based on the requests from different government offices. In this situation, the requesting offices incur the costs for the activities”. What is more, the study examined resource mobilisation strategies that RAMD employed to ensure public offices have sufficient resources for their records management activities. In response to the question, “*How does RAMD mobilize resources for records management activities in the public sector?*”. The participants pointed out that RAMD used annual forums, which convene the registries and Human Resources and administrative offices' heads to emphasise appropriate resourcing of the records management function. In this regard, Participant RAMD5 averred:

“RAMD has the capacity and responsibility of mobilising resources for records management, and it has successfully done it. RAMD organises annual forums with the Heads of Registries, Human Resources Management and Administrative Offices who supervise the registries, which usually discuss aspects of proper records management. In this regard, budget issues are exceptionally viewed in terms of adequate storage facilities, staff training, quality working tools such as file folders, computers, and scanners. This approach has significantly helped to impact on the issue of budget.”

Participant RAMD1 also voiced other ways for mobilising resources which involve direct consultations with the Permanent Secretary of the President's Office - Public Service Management and Good Governance to whom the Department reports and through bilateral meetings with budget authorities. Specifically, Participant RAMD 1 explained that:

“In some cases, RAMD talks directly to the Permanent Secretary to request for additional resources for the critical activities that must undertake. Other ways include bilateral meetings with authorities responsible for the budget to push for adequate resources. For example, last year [2018], the Department visited the Commissioner for the budget to request consideration in its submitted annual budget. As a result, RAMD was able to get all the monies requested in that year's budget.”

Additionally, Participant RAMD1 said that: “RAMD also approaches public offices at the municipal and LGA levels to ensure budgeting for records management is done.”

To the question “*What challenges does RAMD face in implementing its mandate?*”. The participants largely conceded that limited funding remains one of the top challenges constraining RAMD to implement its mandate fully. For example, Participant RAMD 1 said: “Despite many challenges any undertaking can face, RAMD specifically faces funding limitation, which regularly affects its planned activities.”

#### **4.6.2 TEITI Committee and the Secretariat**

Participants from the TEITI Committee, responding to the question “*Does the TEITI Committee have annual work plans that include records management activities?*”. Acknowledged that the Committee maintained annual work plans but did not factor in the records management function. On this aspect, Participant COM6 stated that:

“Yes, the TEITI Committee has annual work plans submitted to the Ministry of Minerals for approval and tabled in Parliament for funding purposes together

with the Ministry's work plans. However, I have to admit that we have not been including the component of records management in these work plans.”

Participant COM5 supported this view by saying:

“Although TEITI has annual work plans, I do not remember seeing activities related to records management included in them. We normally look at things in a global picture, and one may not go into the details of certain things are included [or not] in the work plan.”

Related to the annual work plans was an inquiry on the funding for the Committee’s activities. Responses to the question “*Where and how does TEITI get funding?*”. Revealed that the TEITI Committee received funds from the government budget and donors. Participant COM3 explained:

“The budget is allocated by the Parliament through the Ministry of Minerals not directly to TEITI. Normally, such a budget was supposed to be allocated directly to TEITI; instead, it has to request such monies through the Ministry. The budget of the Ministry is normally increased or cut depending on the priorities.”

“...we do also have monies that come from the donor EITI international, sometimes from the World Bank and other funders. In other words, let me say that we do certain things, not just for ourselves. In Tanzania, when you see what the Committee is doing versus what it should do, you get an impression that we are doing so to impress the world [*laughter*] just like a drama... actually in many things.”

Participant COM6 argued that:

“To get funding from donors, the Committee normally writes proposals, which are submitted to respective donors such as United Nations Economic Commission for Africa (UNECA) and mostly to the World Bank.”

Indeed, documentary sources regarding funds and funding sources for the TEITI Committee reviewed were in harmony with the participants' replies. For example, Part VI of the TEITI Act stipulates that funds and resources of the Committee shall be money appropriated by the Parliament, and money raised from loans, donations, or grants from, within and outside Tanzania (URT 2015:14).

Regarding work plans and budgets for records management activities, the participants answered the question: “*Did TEITI include records management in the annual work plans?*”. Their replies established that the records management function was not part of the work plan that the TEITI Committee submits or funding. Participant COM1 said:

“No, no, if you look at our work plan and budget submissions, you cannot find anything on records management... do not waste your time... on records? nothing is there! *[laughter]*.”

Participant COM7 also confirmed that:

“...there is nothing specific on records and information management on the submitted proposed budget. It is a normal budget for administrative activities such as workforce and salaries, but there is no specific component of records management.”

Also, participant COM3 said:

“Aaah! ... records management Mr. researcher ..... I know you know this... that we do not have a culture of records management in the first place *[laughter]* ... you hear me... we do not have this culture, and so, people dismiss records management as just a waste of time ... after all, information is there! You know how we operate... information is there... you just go to an office you will find information. We do not have a systematic way of managing information in the

way you are trying to inquire. I believe it would be terrific if we can operate the way you envision.”

Similarly, participant *COM4* pointed out:

“Do not waste your time looking for a component for records management in the last year’s [2018/2019] budget and previous budgets... No, no you cannot find anything on records management... do not waste your time... on records? nothing is there! *[laughter]*.”

Participant *COM4* responded that work plans and budget for the records management function are indispensable but disregarded:

“Work plan and budget for records management is something that I realised now as we discuss. It is an essential thing that we missed. Indeed, it is inappropriate for the Committee not to include records management activities in its annual works plan. You know there are things we may take for granted but which make a big difference!”

Related to the budget issue, the researcher inspected the mechanisms TEITI used to influence the budget or mobilise funding for its activities. The respondents were asked to answer the question, *“Does the Committee have strategies to influence budget and mobilise resources in events that there is a deficit from the government?”*. In this regard, Participant *COM5* explained:

“The government budgeting system provides typically room for Ministries, [government] Departments and Agencies to submit requirements based on their work plans. If an Office gets a budget as requested, then it is well and good. If not, it is a bad luck. Even though you may have activities you consider necessary for implementation, you are compelled to adjust to the approved resources. We sometimes attempt to influence, but Parliament is an extraordinary meeting to review and approach any additional budget requests. We normally review the

activities and establish which ones can be postponed and which ones cannot to manage the inadequate resources [at our disposal].”

#### **4.6.3 Regional Mines Office – Dodoma**

A similar question pertaining to the annual work plan integrating the records management function and budget was posed to the RMO Dodoma participant RMO1, who responded that the office did not have records management work plans:

“The office does not have an annual work plan for records management, let alone a Records Management Staff.”

“About the budget for the registry ... *[laughter]*, there is no budget for registry’s activities... Nevertheless, when I need something ... I normally request it from the Resident Mines Officer, who approves and submits the request to Finance. If there is money, I usually get what I request for.”

#### **4.6.4 The Mining Commission**

Replies from the Licensing Department and the Registry for Licences of the Mining Commission to the similar question “*Did Mining Commission include records management in the annual work plans?*”. were largely unexceptional. The participants explained that the Mining Commission’s annual work plans do not consist of records management activities and related budget. Participant CM1, for example, said:

“The Mining Commission does not have a work plan for records management. Records management is a routine activity. We do not also have Key Performance Indicators (KPI) to measure the efficiency of the Registry. We timely avail files when required for processing mining licences. Indeed, although there are no plans, we carry out the registry activities required.”

In addition, Participant MC2 said:

“The Licensing department does not include records management in its annual work plan. The main activity of the department is to process the applications and issue licences. Indeed, the management of the Licences Registry does not take a significant role in our activities, but it supports us.”

Participants also acknowledged that they did not usually include a line for record management in the budgets, as Participant MC2 explained:

“... we do not have a budget line for records management. Usually, the registry submits requests to the department for any needed supplies, and it is the department's role to supply these items. It is worth mentioning, however, that the budget ceiling determines what to do. We have a limited budget compared to many things which we need to do. So, we normally cut the budget by pruning several things, including records management.”

#### **4.6.5 Tanzania Revenue Authority**

For the Taxpayer's Registry of TRA, Participant TRA1, responding to the question, “*Did TRA include records management in the annual work plans?*”. Acknowledged that the office did not have annual work plans for records management:

“We do not have annual work plans. I have not seen one... our activities are routine. Regarding the budget for records management activities, I would say the Registry is under Human Resources, which oversees the management of records of the taxpayers. In this case, then our budget is the budget of Human Resources-related activities.”

#### **4.6.6 Repercussions of inadequate funding for records management**

Participants presented different opinions on numerous challenges institutions implementing TEITI encountered related to inadequate funding for records management activities. In this regard, the participants had consensus on the bottlenecks listed: Inability to issue reconciliation reports on time, failure to instigate debates based on the outcomes of the reconciliation reports, and inability to fund



the IA to visit the companies and government to verify the information provided for reconciliation reports. Participant COM2, for example, said:

“Two reconciliation reports were overdue owing to issues of budget. The budget of the Ministry is not enough! We proposed the IA to work on two reports with a commitment to pay the fees later... related is the problem of outdated contact details of the companies, which could have been improved had there been adequate funding at their disposal.”

Furthermore, Participant COM4 lamented:

“... we have been under-budgeted for years, hence affecting our deliverables. I must say that there have never been adequate resources allocated to implementing our mandate ... never! I will give you an example... we may have a good annual report, but having the report is not enough ... we need to instigate debates by visiting the areas mentioned in the reports. Where is that budget? I was financed once to go to Mwanza, and I had a great conversation, but this was only one-time funding. Certainly, this is a national matter as we need people to know and get their contribution.”

By the same token, Participant COM3 explained:

“It is not proper for the IA, for example, to sit in the office and wait for the reports. He was supposed to make site tours to inspect different areas using a checklist to ascertain what Mining companies are doing, similar to what the Parliament Committees does. It is not proper to send out the IA to talk to the companies which have never met the TEITI Committee, and you judge them based on papers!”

On a related point, the Participants from RAMD highlighted the fact that budgets for records management activities were submitted together with the Directorates of Administration's budget,

which complicated the assigning of funds for records management thereafter. Participant RAMD5 was of the view that:

“The fact that budgets for the records management function are submitted as part of the Directorate of Administration budget is a real problem. Indeed, the challenge rests on the utilisation of the monies. In most cases, when there are emergencies, it is the funds meant for records management activities that are expendable. The Directorate of Administration usually is loaded with many errands.”

Participant MC1 from the Mining Commission supported this view by confirming that: “Whenever there are budgetary cuts, records management activities become a casualty... the Commission focuses on the activities which aim to collect income instead.” Similarly, participant COM5 pointed out that:

“Whenever there is a budget cut in the Ministry, TEITI is also affected because of one submission. Indeed, this is normal because the bread is small, and demands are also countless. If there are no budgets cuts for the Ministry, TEITI is also safe; otherwise, we all suffer the same fate.”

#### **4.7 Staff capacity and competencies to manage records**

This objective aimed to examine the presence of competent staff to manage records of the extractive sector to support TEITI. According to the URT (2015:11), officers and staff of the TEITI Secretariat working on behalf of the TEITI Committee shall be the public servants. Hence, the study was interested in finding out the role of the TEITI Committee in recruiting the staff. When asked the question, “*How was the TEITI Committee involved in determining the competencies and qualifications of the staff of the Secretariat?*”. The participants’ feedback indicated that the Committee was never involved in determining the qualifications and competencies of the Secretariat staff. For example, Participant COM7 said: “The Committee has never been involved

in the decisions of the staff to work for the Secretariat. They are just assigned to us by the Ministry [laughter].” Also contributing to the discussion, Participant COM6 said:

“There is no provision in the EITI Standards that requires the Committee to look into the matter of staffing of the Secretariat. However, since the staff should be the employees of the government, it is the responsibility of the employer—the Permanent Secretary of the Ministry Minerals to hire the staff.”

Participant COM4 further qualified the response stressing that:

“Indeed, the Ministry picks anyone regardless of whether he or she has the right credentials or not. So, we had tolerated the capacity of the staff [even when poor or mediocre] seconded to the Secretariat for a long time. The lack of structure has also contributed immensely to the poor performance of the Secretariat. Job descriptions that require people with the right capacity and competencies do not exist.”

Furthermore, Participant COM3 argued that:

“The staff of the Secretariat are employees of the government. It was not supposed to be so. Another Act says the Board of the NGO has the mandate to employ its staff. This was supposed to be the case with TEITI for employing staff for this Secretariat. The Minister of the Ministry of Mineral is the one who is supposed to ensure this amendment is made.”

“... these members of staff are just employed there... what qualifications they possess, and their capabilities are not known to the Committee. It is only recently that we have endorsed the structure of the Secretariat. The current staff are employees of the government borrowed temporarily and are just loosely there.”

“On competencies... this is still a loose angle. For example, TEITI has not appointed its Secretary yet – something contributing negatively to the preparation of the reconciliation reports. The chairman was appointed only lately. Truly if you look at things broadly, you will note that the government so often neglected TEITI.”

To ascertain whether there existed guidelines on the required competencies and skills for the staff of records management participants from RAMD, the participants responded to the question: “*Did RAMD develop, circulate and ensured public offices adopted the entry requirements for records management staff?*”. Their replies confirmed that RAMD developed and circulated guidelines on entry qualifications for Records Management staff. Illuminating on this issue, Participant RAMD1 asserted that:

“Records management require trained staff. So, RAMD provided guidelines on the entry qualifications for Records Management staff. To emphasise this role, RAMD also proposed changing the records management staff's title from Records Messenger to Records Management Assistant and Records Management Officers. Besides, RAMD developed a scheme of service for records management cadre in the public service. Previously, the highest level was an Office Supervisor, but now the scheme of services has been improved to enable Records Management Assistants to be promoted to the Officer level.”

“The scheme of service is twofold: Records Management Assistants and Records Management Officers. All these have defined entry qualifications. Previously, these qualifications and competencies did not exist, resulting in Registries being seen as a dumping ground for people who had messed up in other areas of work. Also, anybody could be assigned to undertake records management activities.”

“Finally, we have established a career path from certificate to the degree level, the qualifications which did not exist before.”

In a similar vein, the study examined the adequacy of staff to perform the functions of TEITI. To the question “*How adequate are the staff to perform the TEITI?*”. the participants acknowledged that the Secretariat staff were too adequate in number to carry the mandate of the Committee. Participant COM6, for example, emphasised that:

“The Secretariat does not have sufficient staff. There is a need for staff who are conversant with the mining sector who can implement the Committee's requirements. TEITI has never gotten the resources it requires to be a full-flagged organisation. That is why there are only a few staff at the Secretariat. The current staff are on contract. It has been challenging to employ personnel on permanent and pensionable terms.”

Also, the Participants TEITI3 further explained that:

“... most of us here at the Secretariat are staff of the Ministry of Minerals. We were assigned to work for TEITI to provide support while awaiting the completion of the structure. Indeed, because of our limited number, we do not propositionally match the volume of work. Each one of us does the work of the other! If TEITI could have been a fully independent institution, it would mean each staff could be doing the work according to his or her areas of specialisation. Now we seem to have similar competencies.”

“For this organisation to work properly, it needs to be staffed and funded properly. You cannot only see the Secretariat with only a few people there with no job description even. Otherwise, the thirteen responsibilities of the Committee mentioned in the TEITI Act will never be achieved.”

Furthermore, in examining the availability of staff responsible for records management activities, the participants responded to the question: “*Does your office have staff responsible for records management functions?*”. In this regard, all the responses indicated that the presence of staff responsible for records management posed a challenge. As Participant COM5 from the TEITI Committee argued that:

“There is not a Records Management staff among the staff of the Secretariat. Maybe this is due to the way TEITI started because the TEITI Act was [only] enacted in 2015. Normally, it becomes difficult to push things when you only operate based on a policy [hence a non-legal entity]. But with the Act in place, the situation became different.”

The response was supported by the Participant TEITI1, who reported that the Secretariat did not have staff responsible for records management activities pointing out that:

“... the Secretariat does not have staff responsible for records management. The Secretariat is not yet independent... the staff of the Ministry assists [to perform] most of the Secretariat records functions such as the generation of reference numbers using the Ministry’s keyword filing system and circulating the files across the offices.”

A corresponding response from Participant RMO1 confirmed that the registry at the RMO Dodoma was manned by a Secretary and did not have a qualified Records Management Officer stressing that:

“I am not a Records Management expert. I am a Secretariat. Before taking the role of managing records, a Messenger volunteered to work on the artisanal miners’ records. Currently, I have two roles that affect and delay the retrieval of files when needed by the officers. Sometimes, clients are compelled to wait until I complete other pressing assignments before I can provide the needed records management services.”

Regarding the staff's competencies and training, the study inquired on the presence and implementation of staff capacity-building programmes, particularly those responsible for records management activities. Responses to the questions “*Does RAMD have a specific capacity building program for public servants on records management?*” and “*How is the*

*program implemented?*” revealed that RAMD had capacity-building programmes for records management staff. For example, Participant RAMD1 reported that:

“Normally, training and capacity-building [long-term and short-term] programmes are the responsibility of the specific public office. However, RAMD prepares training programmes to address the challenges normally identified in implementing records management activities in the public service. Previously, during the reform programme, RAMD had a special initiative at its discretion on how to run it across the public offices. However, presently, training needs arise because of the changes in the public servants’ cadres, which require the offering of certain training programmes. For example, there was a time the government decided to upgrade some level of the cadre. For staff to maintain their jobs, they were required to meet certain qualifications. So, RAMD started a programme called Records Vocation Qualification (RVQ). Furthermore, there is a mandatory module on records management, which is an integral part of the induction courses provided to the new public service employees.”

Participant RAMD4 listed other training as follows:

“...special training offered to the newly-elected political leaders. Usually, RAMD presents a module on records management during the induction meetings for these leaders. The module is crucial because these leaders include those who end up being decision-makers in public offices.”

The participants were asked a follow-up question: “*Have you received any training in records management?*”. Participants from the Secretariat admitted that they received training on records management during the induction course as new staff. Participants TEITI1, TEITI2, and TEITI3 admitted having benefited from such induction. However, Participant TEITI1 further clarified:

“Yes, we received such training during induction. However, we need more training. Records management has many components. So, training during

induction needs to be supplemented by additional training. The training was not extensive, but we create records for all our activities at the office.”

When participants from the Mining Commission were asked a similar question, “*Do you have a formal training program in place to provide refresher training to your staff?*”. Their responses signalled that the Commission had a training plan for staff, but it had not been implemented because of lack of funds. Specifically, Participant MC2 admitted:

“Yes, there is a training plan in place, which has been already submitted to the administration. However, because of the budget constraint, we only have short courses.”

Participant MC1 described this situation further thusly:

“All staff are well educated and trained in their line of work. On the side of ICT, staff have the required skills and competencies. All the staff have a minimum of a master’s degree level, and understand, execute their duties with confidence. For example, the Commission has not outsourced any of its activities related to the management of licences because the present staff have all the requisite skills.”

On the other hand, participants from the Taxpayers’ Registry of the TRA replying to the same question admitted that they did not have a training programme on records management. As Participant TRA 1 confessed: “TRA does not have any training program for records management staff.”

Furthermore, the study explored the ability of the staff to manage records related to the mining sector. When asked, “*Can you talk about your capabilities to carrying out records management responsibilities?*”. The participants RMO1 from the Regional Mines Office detailed that



“I do not know the system I found in the registry. ... I studied Secretarial Course, and during my Secretarial study, there was a topic on the Introduction to Records Management, which was offered for one semester. I am not confident and comfortable in doing records management activities, given the knowledge I have, for I do not know the Key Word Classification Scheme, which a system is being used in the Tanzania Public Service. I manage not only with files of Miners but also for administrative (subject) matters. I am supposed to be using Keyword Classification Scheme to open and manage the files. I wished I can also know how this system works!”

“I do not know how many files are for clients with active mining licences and how many do not. If we want to know the total files, I will look at the register book, which of course, include all files opened for the office, but I cannot for sure indicate which ones are active and which ones are not. I invented this system being used in this registry. We trained each other so that we can continue the business when one is not there.”

“The files are arranged into two categories: There is a place to file company files and another place for Individual Miners. So, it is easier for even an Officer to come and retrieve the files in case no one is there to help them.”

Responding to the same question, a participant from the Registry of Licences in the Mining Commission said:

“We are knowledgeable and comfortable in managing the records. There are no challenges regarding how the work should be done. However, we have limited knowledge on the part of the Flex Cadastre system used for the licensing process. We were supposed to be part of the users of the system to manage electronic records of the holders of the mining licences, but we are not.”

On the part of the participants from the Taxpayers Registry of TRA, Records Staff felt confident and competent enough to carry out their roles. For example, Participant TRA1 said:

“Although there is no training programme on records management for the Registry Staff, we feel confident and skilled in our activities. We have the required skills and knowledge.”

#### **4.8 Summary**

This chapter presented the findings based on the study’s research objectives. The data was collected using interviews, focus group discussions, observations, social media, and document reviews involving participants from the Records and Archives Management Department, TEITI Committee, TEITI Secretariat, Mining Commission, Resident Mines Office of Dodoma, Tanzania Revenue Authority and the Officer of Controller and Auditor General. The next chapter interprets and discusses the findings presented in this chapter.

## **CHAPTER FIVE**

### **INTERPRETATION AND DISCUSSION OF THE FINDINGS**

#### **5.1 Introduction**

The previous chapter has presented the study's findings on the research objectives collected using focus groups discussions, in-depth interviews, observations, and analysis of documentary sources. This chapter interprets and discusses the findings presented in chapter four. As Bloomberg and Volpe (2019:424) proffer, interpretation helps to figure out the deeper meaning of a study's findings. Moreover, it helps to scrutinise what has been found and discover what meaning can be made out of it. It involves comparing the results within and across groups, what is already known about the research problem being investigated through other studies and explaining any new understanding or fresh insights about the problem.

The interpretation and discussions of the findings follow the same order as that of study objectives as follows:

- Assess the records management infrastructure in terms of policy, standards, procedures, tools, and systems to support TEITI.
- Analyse records management processes that support EITI implementation.
- Determine the responsibilities for implementing and monitoring EITI in Tanzania.
- Assess the availability and accessibility of records to support TEITI.
- Establish resource allocation for the management of extractive industry records to support TEITI.
- Determine staff capacity and competencies to manage records of the extractive industry in Tanzania.

#### **5.2 Records management infrastructure to support TEITI**

This section presents the interpretation and discussion of the findings of the first objective, which assessed records management infrastructure in terms of policy, standards, procedures, tools, and

systems to support TEITI implementation. The interpretations and discussions cover the following sub-themes: Records management infrastructure in Tanzania and application of the records management infrastructure in Tanzania.

### **5.2.1 Records management infrastructure in Tanzania**

The study assessed the existence of records and archives management infrastructure in Tanzania. The result shows that Tanzania has a well-established regulatory framework for records and archives management. It is comprised of a single authority—the Records and Archives Management Department (RAMD), which is well-positioned in the President’s Office to oversee the implementation of archives and records management in the entire public service; stakeholders’ base with defined roles and responsibilities for proper management of records and archives; the Records and Archives Management Act No. 3 of 2002; the National Records and Archives Management Policy of 2011; regulations; manual of procedures and r guidelines. Other identified legislative documents that support the records management infrastructure include the Tanzania Electronic Transactions Act of 2015, The Evidence Act No. 6 of 1967 (URT 1967), and the Tanzania Intelligence and Security Service Act No. 15 of 1996. The findings affirm that the existing records management policy, procedures and various guidelines were made accessible to public offices through the RAMD’s website and distributed in official events such as training and workshops of records management staff and managers of public offices and meetings of Directors of Administration and Personnel responsible with records management function in the public offices.

The results are consistent with Ismail and Jamaludin's (2009:137) submission on the need for governments to institute a structured body for recordkeeping to foster responsibility and accountability in the organization records management program. The findings are as well in harmony with the works of authors such the World Bank & IRMT (2000), Elsebah and Mutula (2015), Thurston (2015), IRMT (2004) and Choy (2006), who emphasise the importance of the framework in establishing and implementing the records and archives management programme. Thurston (2015:10), and Choy (2006), for example, concur that legislation as part of the framework allows for the creation of government high body institution such as RAMD that in Tanzania seeks

to ensure government-wide standards and practices are developed and implemented. Such legislation covers warranting the availability of appropriate facilities and adequate resources and the overall responsibility for acquisition, preservation, access, and use of archival records and overseeing the creation and maintenance of adequate, accurate and usable records of the government agencies. Indeed, as the results indicate, institutional arrangement for records management in Tanzania also includes a Records and Archives Management Advisory Board, which advises the Minister responsible for records and archives on general matters patterning to the management of public records and archives. This finding augurs well with a suggestion by the World Bank and IRMT 2000:29-30) on the establishment of advisory bodies on records and archives care. Despite the existence of this framework, the institutions under the study are paradoxically facing major challenges in managing records. The situation suggests that having records management structures in place does not automatically lead to improved records management. There must effective operationalization of the structures to bring about the anticipated outcomes of the records management undertakings.

## **5.2.2 Application of records management infrastructure in Tanzania**

The investigation regarding the adoption and implementation of records management in the Tanzania public offices intended to discover how the RAMD rolled out a records management infrastructure, particularly to institutions involved in TEITI. The study revealed that RAMD worked mainly with the Ministries and Department (MDAs) at the central government to implement the records management improvement activities consistent with the existing records and archives management framework. It involved disseminating physical copies and electronic versions of the records management policy, procedures, guidelines, installation of Keyword Classification Scheme, and awareness-raising to staff responsible for records management function.

The result is consistent with the list of functions mentioned on the Records and Archives Management Act No. 3 of 2003 (URT 2011:3), which requires the Department to establish and implement procedures for records management and ensure public offices adhere to acceptable recordkeeping practices. However, the findings revealed limited use of the outreach services to communicate RAMD's services to the broad public service community to accelerate the adoption

and use of the records management infrastructure. The findings were consistent with the observations by Kamatula (2011:74) that RAMD's marketing and public programming activities are insufficient and ineffective, leaving the wider community unaware of the archival resources and services provided by the Department.

Furthermore, the study found that the Department was generally aware of new developments in the government regarding the establishment of new public offices or the reorganisation of the existing ones and took necessary measures to ensure the offices had adequate records management programmes. Nevertheless, there were cases in which the existences of some new government institutions were not known in advance to provide the necessary records management guidance. Such offices started operating, in most cases applying records management systems and practices incompatible with the established government-wide framework or without a records management programme. The results in this regard specify that some government initiatives are sectoral based, and as such, information about such undertakings is not necessarily available to the public at first. Indeed, this was the case with TEITI, as the study noted that its establishment was not known to RAMD initially. Indeed, the findings suggest that RAMD failed to play its role as a supervisory agent on records keeping. Implicitly, the study also points out the absence of a coordinated approach in the establishment and implementation of the cross-cutting initiatives in Tanzania's public service such as TEITI, in which activities that need the involvement of other stakeholders such as RAMD in the case of records and archives management in the establishment of TEITI, are left out or realised at a later stage, hence complicating their inclusion. A similar situation was noted by Ngoepe (2012:186) that government bodies continue to work in silos to the extent that records management issues are identified at a later stage. Birrell and Marie (2017:71) also made a comparable observation that the government's effectiveness to deliver services tends to be hampered by a tendency of civil service departments to work in departmental silos.

Additionally, the results noted that RAMD uses its annual budgets to advance records management practices in the central government's public offices, mainly in the ministries. Other offices engaged the Department to improve their records management while utilising their resources. However, the findings confirm that RAMD did not implement a records management programme in TEITI and neither did TEITI approach the Department for guidance. Comparable results also indicate that

RAMD did not implement records management in the Mining Commission. Indeed, the responses reveal non-engagement of RAMD in the procurement, installation, customisation, and operationalisation of the cadastral system that manages the issuance of mining licences, administration of geological information, and management of records associated with mining activities, revenue, and taxes made by mining companies to the government. This finding is consistent with the work of Darby (2010:26), who found that improving the availability of information on natural resource projects focused on the production of information and development of cadastre and registry systems for natural resources while grossly neglecting the quality of the information and systems to be used in the production of that information or feed the cadastres and land registries.

The study also further shows that RAMD did not execute records management improvements in other government agencies under the ministries, such as the TEITI Secretariat, Tanzania Revenue Authority, and the Local Government Authorities Resident Mines Office of Dodoma, which are all taking part in TEITI. The offices indicated the absence of written policies, guidelines, or procedures for directing their records management activities, as suggested by Ismail and Jamaludin (2009:137) but relied on the Records Management Staff's experiences, habitual practices, and oral instructions. ISO 15489-1 (ISO 2001:5), for example, asserts that records management policy enables government institutions to execute comprehensive records management programme with procedures, standards, and guidelines that ensure the creation and management of authentic, reliable and usable records capable of supporting business functions and activities of the organisations for as long as required. Nevertheless, the absence of records management, policy, and procedures suggest that records management practices of institutions named earlier are not consistent with the established country's records management framework. RAMD's failure to lead records management in the agencies falling under ministries may lead to poor records management. As a result, quality records creation and management may not be guaranteed to promise quality information disclosure for achieving the anticipated transparency and accountability.

Furthermore, RAMD implements an M&E for records management programme in the public service in line with the provision of the Records and Archives Management Act (URT 2002:10) that requires the Department to inspect public institutions to ensure the adoption and

implementation of the records management programme. To achieve the desired records management outcomes, the M&E reports are submitted to the management of the specific institutions—the Permanent Secretaries and Office in-Charges of Directorates and to the Permanent Secretary of the President’s Office - Public Service Management and Good Governance, who oversees records management in the Tanzania public service. Besides, the reports are discussed during the regular meetings of the Permanent Secretaries and the Directors of the Divisions of Personnel and Administration (DAPs) responsible for a records management function in the Ministries. The outcomes of these meetings include a caution to underperforming offices, inspiring to offices with outstanding performance, and prompting of actions for records management improvements.

Nengomasha (2009:124) calls for continuous monitoring and evaluation for records management programmes to ensure problems are quickly identified and rectified to avoid their collapse. Also, GAO (2001:14) emphasises undertaking monitoring and evaluation that covers the evaluation of the creation of records, maintenance, and use of records and records disposition to determine compliance with the agency’s recordkeeping requirements. Nevertheless, the findings show that due to a lack of human and financial resources, RAMD could not implement file audits as part of monitoring and evaluation to determine the accuracy and completeness of records, including whether procedures in records creation were followed. The results suggest that the absence of file audit leads to unchecked files with the potentials of incomplete information or haphazard filing of returns of the agencies partaking in TEITI. File audit would have established the completeness of records to support and bolster transparency and accountability.

### **5.3 Records management processes to support TEITI**

This section interprets and discusses research results associated with the second objective, which assessed records management processes that support TEITI implementation. The section proceeds to interpret and discuss the findings related to adopting the records management infrastructure by TEITI institutions, records creation and capture, records management maintenance and handling, before dwelling on the findings linked to the monitoring and evaluation of the records management programme.



### **5.3.1 Adoption of records management infrastructure by TEITI institutions**

This part aimed to interpret and discuss the findings related to adopting the records management infrastructure by the institutions involved in TEITI, namely the TEITI Committee and the Secretariat, Mining Commission, Resident Mines Office (RMO) of Dodoma, and the Tanzania Revenue Authority (TRA).

The study investigated the incorporation of records management in the TEITI framework, which the Committee is required to develop under the provisions of the TEITI Act (URT 2015:8-11). The findings indicate that TEITI had yet to develop the framework for transparency and accountability but focused on preparing annual and reconciliation reports. The results also show that records management was disregarded as an essential component from the inception to the execution of TEITI. The Committee did not believe there would be any challenges or risks associated with records management in implementing the initiative. There were also assumptions that records management is a straightforward activity that any organisation would inevitably have and, hence, did not consider including the function as part of the initiative. Yet, the results acknowledge that records management is an indispensable function with ostensible consequences if not given appropriate deliberation. As such, there was a readiness to incorporate the function in the framework for transparency and accountability being developed. Indeed, this is the critical aspect of this study that the participants now understood the significance of records management in TEITI.

The Cambridge English Dictionary (n.d.) describes a framework as a system of rules, ideas, or beliefs that are used to plan or decide something. The framework defines an organisation's commitments: Its aims, standards, and procedures and how it ensures that it is accountable for them (Danish Refugee Council 2017). Applied to this study, the absence of transparency and accountability framework signals that TEITI might be lacking the grounds for establishing, directing and following the multifaceted business and information environments of the Mining Companies and Government Agencies, supported by sound, integrated records before reporting and disclosing revenues due to or paid to the government. This practice might have a negative effect on the creation and management of quality information, which impacts information disclosure directly. Similarly, misstep to integrate records management in TEITI suggests likelihoods of policy

limitations to direct the management of extractive sector records and information. It also entails restrictions in defining roles and responsibilities of stakeholders involved in managing records, development of strategies for monitoring records management activities, systems and processes, and guidelines and practices for the creation, maintenance, use, and sustain records and information needed for short- and long-term business operations to support envisioned EITI.

The study findings on whether the TEITI's organisation structure incorporated records management function established that TEITI operates using the old structure developed when founded, but which does not include records management function. The findings indicate that TEITI submitted a proposed organisation structure, but its approval was rather delayed. In fact, related results confirm that TEITI has never had an approved scheme of service, key staff such as the Executive Director and permanent staff. In consequence, the existing team are secondees from the Ministry of Minerals. The study admits that efforts geared towards reviving TEITI include the submission of the proposed organisational structure, but its endorsement was still pending. Notwithstanding the exertions, the study affirms that the organisational structure submitted for approval did not include a records management function for the institution, an omission requiring further examination.

Indeed, as the National Archives Government of the United Kingdom (2010:2) explains, an organisational structure allows records management to be an integral part of a comprehensive knowledge and information management function and an organisation's corporate risk management framework. Accordingly, failure to include the records management function in TEITI organisational structure conflicts with the proclamations by different authors such as Sampson (2002:189), who maintained that:

“There must be a single position within the organisation, regardless of job title, to have the overall responsibility for the records management programme... The records and information management function must be placed within the organisational structure to work well with other functions to develop and implement records and information management strategies for the entire organization.”

The study findings are also contrary to Naoum's (2001:80) accounts that an organisation arrangement is associated with group forming, such as division, departments, work sections; routine information exchange; human resources management; planning and decision making, networking with outsiders, socialising, and politicking. The results also contrast with the work by Aquina (2008:9), who describes an organisational arrangement as a system of tasks and authority relationships that control and coordinate the activities of people and the use of resources to achieve organisational goals. In addition, the findings are irreconcilable with the assertions of ISO 15489-1 (ISO 2001:4), which requires all organisations to identify the regulatory environment that affects their activities and the need to document these activities; and emphasise organisational arrangement as one of the essential components that help organisations to apply the regulatory framework by defining functions, relationships of the institutions and departments, and delineated lines of responsibilities and chains of command.

Indeed, the results on this component do not match the literature and, instead, suggest several indices/weaknesses. First, the lack of apposite organisational structure might debilitate TEITI's legal right to constitute appropriate office, as supported by the extant literature. The organisational structure could have helped TEITI define the functions stemming from its mandate, describe and establish office entities responsible for the institution's entire operations. For example, an organogram could guide the establishment of divisional and departmental functional relationships and establish partnerships with institutions outside TEITI that implement similar activities. Furthermore, as TEITI continues to operate while relying on the old organogram, which does not comprise records management, there is a likelihood that the creation and management of quality information and records required to achieve transparency and accountability promoted by the EITI are at risk. As Sampson (2002:189) suggest, an all-embracing organisational structure would incorporate records the management function, thus helping TEITI Committee define records that should be created to support transparency and accountability in the mining sector, how such records should be managed and records management roles that should be undertaken by the institutions involved in the initiative.

Second, delays in authorising the proposed TEITI organisational structure and the review of the provision of the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015, on

the reporting lines of the Committee, suggest that TEITI may not have full powers to direct its functions such as the adoption and implementation of the country-wide records management policy, procedures, guidelines, systems, and tools; budget influence; staffing; procurement; amongst others. Nevertheless, TEITI's indiscretion to deliberate and integrate records management in the new organization structure awaiting authorisation is a drawback that suggests TEITI failure to recognize the regulatory environment that affects its activities within and outside and the need to document them.

Third, the absence of appropriate organisational arrangement may contribute to TEITI's failure to coordinate and forge a partnership with institutions that are also working toward achieving transparency and accountability in the mining sector, as discussed in section 5.4. The organisational arrangement could have possibly facilitated the identification of other organisations that must work with TEITI, such as government agencies, mining companies, and Civil Society Organizations, and collaborate to achieve the desired transparency accountability of the sector. These discrepancies in the current TEITI organisational arrangement suggest a likelihood of unfitting records management practices in the mining sector, which are likely to impact the information disclosure intended by EITI.

Regarding the adoption of a record management infrastructure by other institutions, the findings reveal that regardless of efforts by RAMD to develop and disseminate records management framework to public institutions, institutions participating in TEITI did not adopt or develop in-house policies, procedures, and guidelines to direct records management function. Institutions formulated some ways to guide operations to realize activities, but they are not documented. The results also admit that staff carries out records management functions by relying on experiences, knowledge attained from previous training, peer support, individual initiatives to learn and work with the existing systems, and oral instructions from the superiors.

The literature underscores the importance of a framework as a means for organisations to plan and implement records management function. Rotich, Mathangani and Nzioka (2017:129) concur that records management infrastructure guides strengthens, and controls the creation, capture, access, security, track of movement and use of the records, as well as enhance the quality of information,

which is essential for transparency and accountability. Furthermore, literature also suggests that transparency and accountability initiatives such as TEITI require government and extractive firms to create and maintain reliable, trustworthy, accurate, and inferable records that would provide evidence of a policy, actions, and tractions which, when disclosed, can make people access them (Thurston 2012:1; Michener & Bersch 2011:9). Such information and records would be disputed when used to interrogate the government's and extractive companies' operations in the mining sector. Correspondingly, Carlisle (2008:49) suggests organisations adopt standards in records management to rely on objective and credible authority as the foundation of what is done—the foundation that is necessary if internal or external authorities challenge records management practices.

It follows that the absence of documented guidelines to direct records management in the institutions involved in TEITI suggests possible inconsistency in records creation and management, which has a direct impact on the quality information disclosure required to demonstrate transparency and accountability in the mining sector. The findings contend previous studies by Thurston (2012), who mentions that accurate, reliable, and trustworthy records needed to support transparency and accountability initiatives depend on the completeness and the rigour of the procedure used to create them. In other words, when records are complete, they can generate the consequences for which they are made when procedures are followed to create them (Lee 2005:3).

Furthermore, the study results established that institutions partaking in TEITI did not have records retentions and disposal schedules. For example, the TEITI Committee and the Secretariat did not have a retention policy for reports and information about mining companies managed on the website and did not have instructions to handle the information replaced on the website. Similarly, the Registry of Licences of the Mining Commission and the Regional Mines Office indicated a similar problem on the absence of guidelines to retire records of the mining companies, individual miners, and general records of the mining sector, not to mention TRA's registry, which also lacks retention and disposal schedules for taxpayers' records. Consequently, the registries are compelled to keep the old records for too long, hence choking the records rooms – a problem that directly impacts information disclosure being promoted by EITI.

Thomas (2002:3) emphasised the need for organisations to develop and implement records retention and disposal schedules as an essential component of the records management programme. Retention and disposal schedules ensure records exist when needed for litigation, audits, day-to-day business purposes, or historical research, whereas unwanted records are retired to secure the costly storage spaces. Also, retention schedules provide evidence that records that no longer exist were not destroyed to avoid their use as evidence for transparency and accountability. Thus, the State Records Authority of New South Wales (2014:14) emphasises that that public organisation must dispose of records in accordance with the provisions of the Act and prove that such actions have been performed with due regard to the business, legal and governance requirements. Furthermore, Shepherd and Yeo (2003:146) maintain that records created on paper or digital medium cannot be retained indefinitely as this would increase storage and maintenance costs as the volume of records grows. Implementing records appraisal and disposal have the advantages of improving overall resource utilization, demonstrating compliance with regulatory recordkeeping requirements, improving the ability to locate and retrieve records when required, and reducing litigation risks (Information Requirements Clearinghouse [n.d.]).

Despite the omission of retention guidelines, the study acknowledges the need to keep certain information for a more extended period to benefit mining companies and the communities living around the mines. Indeed, EITI requirement number six (EITI 2017:6) disclosures of information related to social expenditures by companies to the communities or countries and the impact of the extractive sector on the economy to help stakeholders assess whether the extractive sector is leading to the desirable social and economic impacts and outcomes or not. Consequently, keeping information longer is advantageous for the mining companies to demonstrate compliance with the betrothed social responsibilities and for the native communities to appreciate the economic and social contributions made by the mining companies.

### **5.3.2 Records creation and capture**

This section interprets and discusses the study findings related to the implementation of the records management framework in records creation and capture. It starts with the TEITI Committee and Secretariat's results, followed by Mining Commission and the Tanzania Revenue Authority (TRA).

### **5.3.2.1 TEITI Committee and Secretariat**

Regarding the use of procedures and guidelines in creating and capturing records, the findings indicate that TEITI Committee and the Secretariat instituted standard forms to guide the mining companies and government agencies in capturing the specific information required for reconciliation reports. The mining companies and government agencies' delegates were also trained to fill the forms before the data capturing phase. The result matches the requirement by ISO 15489-1 (ISO 2001), which emphasises standards in creating and capturing records to guarantee completeness, accuracy, and reliability over time. Applying such standards assure records possess the necessary qualities to serve as evidence of an organisation's activities and decisions. Despite TEITI efforts, the findings indicate that some mining companies continued to submit inaccurate and incomplete data, contributing to discrepancies and delays in issuing the reconciliation reports. The results acknowledge, for example, that a disparity of more than thirty billion Tanzania Shillings identified in the eighth reconciliation report was ascribed to poor records management.

In determining whether mining companies and government agencies were required to manage records as part of the initiative that would promise the availability of information and records for reconciliation reports, the results show that TEITI did not direct companies to manage records aptly. As an alternative, TEITI counted on the Tax Laws and the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015, which require the companies to create, keep records and provide accurate information when needed. Nevertheless, the findings do not indicate how defaulting companies are held accountable for failing to submit accurate and complete information. As Chancellor (2002:13) emphasised, organisations are required to develop a set of business rules that identify the records that should be kept, by whom, at what point in the process or transaction, what those records should contain, where and how they should be stored. The presence of unenforced laws that ought to promote the accuracy and completeness of records create a loophole for institutions to disregard the records management function. As a result, this might thwart the availability of quality information and records required to promote transparency and accountability in the mining sector.

Regarding whether RAMD managed records from private institutions such as mining companies, the findings indicate that RAMD did not extend its authority to acquire and manage private sector records. The Tanzania Records and Archives Management Act of 2002 provides power to the Minister responsible for archives and records management to acquire and manage private records of national importance and those of public interest. This provision was not enforced in the context of the mining sector whose records are of public interest and national importance. This finding suggests a conceivable failure of RAMD to implement its role entrusted by the law. Because of this omission, management of records of public interest from the mining sector and other private sector appears to be in limbo, an element that can jeopardise the realisation of the envisioned transparency and accountability in the mining sector.

Furthermore, results associated with the presence of mechanisms to ensure completeness and accuracy of information and records submitted by the mining companies and government agencies to the IA admits that TEITI cannot warrant the completeness and accuracy of the information submitted. Yet, TEITI trusted the accuracy and completeness of information submitted on the belief that large and medium companies keep records and are audited by creditable audit firms. In the same way, the CAG office admitted that during special audits, companies always strived to provide the required shreds of evidence, but the persevere problem was on the side of the government agencies, which were unable to trace copies of the records provided a few months after the completion of the reconciliation exercise. Despite this, since the National Archival legislation does not include the records created by the private sector, there is no guarantee that mining companies will have proper records keeping systems. This is true as the study confirmed that the IAs reported repetitively the inaccuracy and incompleteness of declaration of returns submitted by the mining companies. Literature suggests that there can be no accountability without complete, accurate, trustworthy and inferable records if there is no knowledge of decisions undertaken (Willis 2005:90-93). The finding that TEITI relies on the belief that mining company records are audit by reputable firms to ascertain the accuracy and completeness of the records submitted by the mining companies for reconciliation exercise a failure on the side of TEITI to carry appropriately execute its mandate to ensure transparency and accountability in the extractive industry. TEITI ought to institute mechanisms and system that would have guaranteed quality operations of its functions without relying on third parties.



### **5.3.2.2 Mining Commission**

Regarding the use of records management guidelines, procedures, systems and tool to create and capture information on the allocation of mining licenses, the study found the presence of the Tanzania Mining Cadastre Flex Cadastre Portal available at <https://portal.madini.go.tz> customised in accordance with the requirement of the Mining Act and used by the Mining Commission to create, capture and manage records related to the award and transfers of mining licences. The system has self-service features for users to create and update their records, view unoccupied mining areas, and submit applications for licences appropriately. The back-end features permit Licensing Officers to review, award, or reject the applications based on the set criteria. The portal facilitates the creation and management of records related to the implementation of the conditions of the licences. This finding was consistent with the EITI requirement two, which requires implementing countries to maintain a publicly available register or cadastre system(s) with timely and comprehensive information regarding each of the licences pertaining to companies within the agreed scope of EITI implementation (EITI International Secretariat 2019:16).

The findings reveal further that after the award of licences, the licence owners create and upload the information required as per licence agreement, such as annual reports and various payments. Besides, licence owners can update their personal or company contact details in addition to taking action on the notifications pertaining to when they can apply for new tenements, undertake renewals, extensions, relinquishments, and surrenders. Hardcopy surrogates are submitted to the Licensing Registries for safekeeping in their physical files.

### **5.3.2.3 Tanzania Revenue Authority**

Regarding procedures or systems, the TRA applies to guide the creation of taxpayer records; the findings confirmed that it used the I-Tax system that permits the creation and capturing of records related to the payment of taxes by taxpayers such as Mining companies. The findings for both institutions—the Mining Commission and TRA—are comparable to suggestions by the Government of Hong Kong (2011:8) that a recordkeeping system, whether manual or electronic,

should possess necessary functionalities to enable it to carry out and support records management processes such as collection, organisation and classification, and facilitate their retrieval, distribution and use, disposal and preservation. Similarly, NSW State Archives (2018) emphasises on records systems providing controls that support the creation, capture, and management of authentic, accurate, complete, unaltered, and useable records.

### **5.3.3 Records maintenance and handling**

In determining the availability of guidelines and procedures for maintaining and handling records, the findings confirm that RAMD had developed and issued guidelines on how records should be maintained and handled. Such guidelines include the Standards for Registry Rooms, Standards File Folders, Labelling of the File folders, and systems that the public office must use, for example, the Keyword Classification Scheme.

#### **5.3.3.1 Management of the raw data of the reconciliation reports**

Regarding the handling and maintenance of records submitted for reconciliation reports, the findings indicate that the records remain under the custody of the IAs after the submission of the reconciliation reports. In fact, the TEITI Committee focused more on the reports than on the raw data that generated the reports. Participants professed that it was not proper for the IAs to remain with the raw data used for preparing reconciliation reports because of the need to refer to the records and because the teams of IAs change each year. Literature indicates that IAs carry out the assignment on terms and conditions as spelt out by the Committee (URT 2015:13). Yet, the study findings show that the Committee did not include records management of the reconciliation reports in terms of reference for the IA.

Shepherd and Yeo (2003:173) argued that the purpose of maintaining records is to ensure that records remain secure, intact, and intelligible for as long as they are needed. However, based on the findings of this study, there is a possibility that the raw data used to prepare previous reconciliation reports may not be accessible since the TEITI Secretariat never asked for them from the IAs, as much as the IAs were not obliged to maintain the records after submission and addressing issues related to the reports, maintenance of raw data over time is essential for transparency and accountability

endeavours as records may be needed for a reference pertaining to payments made by mining companies and received by the government, the volume of production social responsibility, and in establishing the trustworthiness of mining companies.

#### **5.3.3.2 Registry spaces**

In determining the availability of sufficient registry spaces to manage physical records of the mining sector, the findings indicate that registries of the institutions involved in the TEITI had limited registry space to permit proper management of physical documents. The results also show that some institutions did not have dedicated rooms for maintaining records and, instead, shared the rooms to accommodate other uses, including serving as stores, which were also in poor conditions. The responses regarding registry spaces were comparable to those in the work of Jepkemboi (2015:119), which also revealed space challenges in the registries of Kenya's Judiciary. IRMT (2005:7) suggested records maintenance include aspects of records tracking to identify outstanding action, enable records location and retrieval, prevent loss of records, monitor records use, maintain an auditable trail of records transactions and identify the operational origins of individual records where systems may have been amalgamated or migrated. The findings suggest that due to the challenges of registry spaces, institutions participating in TEIT were unlikely to avail records related to mining activities when required to do so to support EITI initiatives of information disclosure.

#### **5.3.3.3 Registry locations**

Additionally, the results show that registries of the institutions are locations far from the office of the users. Making available files from these registries requires reliable transport, but which was not consistently available, resulting in delays in presenting the files when needed. The finding does not correspond with Mazikana's (1990:24) remark that the records need to be kept in the office or registry where they can be accessed with ease as required during the current stage. The finding also suggests possible complications in meeting the needs of information requests, directly impacting information disclosure required by EITI.

#### **5.3.3.4 File arrangement**

In determining file systems that facilitate file retrieval, the findings revealed various file arrangements in the registries. Whereas the Registry of the Regional Mines Office Dodoma used the Alphabetical order to open and organise files of the small mining companies and individual miners, the Licensing Registry of the Mining Commission used licence numbers, while the Taxpayer's Registry of TRA used Taxpayer's Names. Furthermore, in the I-Tax system, TIN is used to open electronic folders for Taxpayers. This approach was not in harmony with the strategy used for physical files for the same Taxpayer's files.

According to Sampson (2002:172), filing systems affect retrieval efficiencies. An alphabetic arrangement uses filing rules and names to help users not to overlook the importance of records system; numeric filing arrangement reduces chances for filing error; alphanumeric helps to organise large volumes of records efficiently and minimise problems within the sequential filing and colour coding of file containers improves efficiency and accuracy in retrievals.

Although it was noted that institutions studied have different file arrangement systems, the results confirm that it is easy to get information when needed. The paradox was that the institutions operate in silos despite dealing with the same mining companies and government agencies, creating potential complications regarding information availability and retrieval when a complete chain of extractive information about a mining company or government agency is needed. The institutions ought to have adopted and implemented the country-wide records management infrastructure while applying a similar filing system with standard metadata features for extractive sector records such as TIN or Licence Number used to identify and associate information about a particular company or a government agency. As the study results indicate, the institutions under review did not adopt the public-wide records management framework instituted by RAMD.

#### **5.3.3.5 Management of semi-current records**

Concerning the practices of managing semi-current records, the findings reveal that the institutions such as the Regional Mines Office of Dodoma did not have a record of many small mining companies and individual miners' files exist, including their contract status. The participant from

this office did not know whether it was still required to retain or destroy the files. This situation also posed difficulties in establishing which files were still active, semi-active or inactive. The results indicate that some of the old files were transferred to the National Records Centre previously, but there were no records on the number and types of files moved.

Furthermore, results from the Mining Commission indicated that they have continued to keep all the files created all years back in the registry. They did not know what to do with semi-current files and did not have file closure procedures. A similar situation was noticed in the TRA Taxpayer's registry, where due to limited registry spaces, semi-current files are relocated to a storage hoard located ten kilometres from the main office. These findings contradict part three, sections 10 to 11, of the Records and Archives Management Act, 2002 of Tanzania, which requires heads of public and parastatal offices to draft retention and disposal schedules relating to records specific to their specific offices, implement retention and disposal schedules, and transfer semi-current records to the custody of the Director of RAMD (URT 2002:8-10).

Authors such as Nengomasha and Nyanga (2012:232) treat Semi-current records as records that are rarely used in conducting current business, and it makes economic sense to manage them in low-cost storage in such a way that they are easily retrievable upon request by the owners of the records. However, as the results reveal, institutions studied did not have a systematic approach to managing semi-current records. Indeed, this is comparable to the assertion by Commonwealth Secretariat (1999:72) that in many public organisations, the orderly removal of semi-current records from records storage spaces in registries or offices is not taking place, hence resulting in a build-up of semi-current records, which bulge in files and filing cabinets, hence making retrieval of information more difficult and a nightmare. As such, public organisations need to have criteria and procedures for file closure and transfer to the records centre where they will await for their final disposition. But the offices under review had not done so. The absence of procedures to manage semi-current records has, indeed, impacted on information accessibility and timely retrieval of the information, which has a direct impact on information disclosure, which in turn is likely to affect the realisation of transparency and accountability in the mining sector.

#### **5.3.3.6 Records management working tools**

Regarding working tools and gears, the findings indicate that some institutions, such as the Registry of Taxpayers in TRA, did not have problems with working facilities such as file folders and cabinets. However, other institutions did not have working gears such as masks, gloves, aprons. The results matched those of Lyaruu (2005:88), who observed that all the registries of the ministries and agency studied in Tanzania lacked necessary facilities like air conditions, humidifiers, and fire-extinguishers, which are required for the protection and security of records. Also, registry clerks did not have working outfits such as dust coats and dust protection inhaling gears. Indeed, the lack of these facilities contributed to the perception that working with records is undesirable, detrimental, and a dangerous job. Furthermore, the results suggest that the absence of working tools may demotivate Records Management Staff in using their full potentials in managing records in the mining sector, which have a direct impact on the maintenance of quality records needed to demonstrate transparency and accountability in the sector, thus affecting disclosure propagated by EITI.

#### **5.3.3.7 Security of information**

According to the State Records Authority of New South Wales (2014:13), information security is essential in ensuring records and information are protected from unauthorised or unlawful access, destruction, loss, deletion, or alteration. Information security is particularly essential in transparency and accountability ventures such as in EITI to provide a basis for information quality—authenticity—which, when disclosed, allow users to believe in an accurate representation of what had happened because the information had remained unaltered or uncorrupted since its creation (Lee 2005:2).

Regarding the security of records in the institutions studied, the findings confirmed that the Licensing Registry of the Mining Commission administered the security of information by managing the door keys to the registries, ensuring officers receiving files signed the acknowledgement note and restricted photo-taking of the contents. On the contrary, the Registry of the Taxpayers of TRA did not have clear security measures. Nevertheless, the study reveals that both registries had fire-extinguishers to protect the records in case of fires and information release

procedures for requests that the management has cleared. The study noted that the studied institutions did not adopt the country-wide records management framework or develop in-house policies, guidelines and procedures.

The absence of guidelines on information security for both internal and external clients, as revealed by the study, directly impacts the accessibility of information, hence, affecting disclosure. Guidelines on information security would help internal staff know which types of information needed to be secured, and thus requiring investment and provision of appropriate security measures. Similarly, guidelines would help external users understand the types of information that are secured and procedures to follow in accessing and handling such information. The absence of guidelines and procedures would also mean the absence of homogeneous ways to handle the same information different people in the same institutions over time, which may result in double standards during disclosure.

#### **5.3.4 Monitoring and evaluation of records management programs**

Monitoring and evaluating the records management programme by institutions involved in TEITI were equally an important component the study explored. The results establish that RAMD had implemented the M&E programme for records management initiatives in public institutions to improve records management, mainly in the central government. The Institutions studied were not part of those covered by RAMD. However, the findings indicate that these institutions monitored and evaluated their records management activities in terms of easy retrieval of records related mining activities, the return of the files to the registries after completing actions, and timely capturing of documents in the files. The findings indicate that the institutions did not have Key Performance Indicators (KPIs) for the records management activities to benchmark M&E endeavours.

Indeed, Iwhiwhu (2011:161) postulates that quality control and verification cannot proceed in the absence of monitoring and evaluation of records management. Well-kept records provide a basis for all these, which also engender the rule of law and accountability. As suggested by the State of

New South Wales (2004:12), records can remain authentic when a framework for periodic monitoring is instituted and applied to establish areas in which records are not created.

The absence of practices in monitoring and evaluating records management activities in institutions involved in TEITI suggests that the institutions did not have performance compliance to determine whether records management is practical and effective and whether the objectives were met. This omission might have an impact on the information and records that needed to be generated and maintained, thus affecting the availability of quality information needed to foster transparency and accountability endeavours.

#### **5.4 Responsibilities in implementing and monitoring TEITI**

Results related to the responsibilities in implementing and monitoring TEITI affirm that institutions participating in TEITI had defined roles and responsibilities. The study reveals that the TEITI Committee's responsibility is to coordinate the stakeholders to play their part in enforcing the TEITI Act. The Committee cascaded the coordination role to the Secretariat, which has continued to focus on compliance, payments, and receipts. The Committee did not, however, coordinate matters related to records management.

The study identified potential stakeholders who may be working directly or indirectly with TEITI. However, TEITI Committee did not comprehensively identify and involve stakeholders in the extractive sector from the instigation and implementation of TEITI. The importance of engaging stakeholders was acknowledged; however, the non-involvement of stakeholders was attributable to the TEITI Act's misinterpretation. Furthermore, units and departments of the institutions studied lacked a collective approach to planning and implementing activities that affect records management. In particular, the ICT Department of the Mining Commission did not involve the Licensing Registry; RAMD was not involved in the customisation of the Flex Cadastre system; neither did the Data Department of TRA involve the Registry of Taxpayer. Besides, the registries of these institutions did not engage RAMD in their records management activities. In fact, the records management activities have continued ignoring the transparency and accountability requirements.



EITI (2017:10) spells out the significance and relevance of stakeholders in the EITI initiative, such as agencies, extractive industry companies, service companies, multilateral organisations, financial organisations, investors, and non-governmental organisations. OECD (2017:3) also emphasises the engagement of relevant stakeholders in order to provide meaningful opportunities for their views to be considered during planning and decision-making for the project. The importance of partnership is also highlighted by Sampson (2002:190), who maintains that it is appropriate to assign specific activities to different offices with a single point to coordinate the pieces that constitute the whole programme. The author further explains that more than ever before a close partnership between information service and records management is critical in the development and implementation of strategies for the application of the corporate records retention schedules, migration of electronic records and information to newer systems, media and technologies, preservation, and organisation and retrieval of relevant information in a timely and cost-effective manner.

The results also indicate that institutions that are supposed to collaborate with TEITI operate in isolation, which could affect the desired outcomes of the EITI. Institutions such as RAMD, which could have provided the framework for ensuring the mining sector records were managed centrally throughout their lifecycle, are excluded. The Business Registrations and Licensing Agency (BRELA), which is mandated to register companies such as those of mining companies, business names, intellectual property, and issue licences, is also out of the scope of TEITI. The Mining Commission and the Regional Mines Offices that issue and manage licence records for large, small, and individual miners operate in isolation of TEITI. Also, TRA, responsible for collecting taxes from the mining companies, and the e-Government Authority, which coordinates, oversees, and promotes e-Government initiatives, were not linked with TEITI in ways that could have made their working relationship more productive. Transparency and accountability may require legal intervention for the defaulters of the TEITI and Mining Acts, however, the Office of the Director of Public Prosecutions (DPP), which plays a vital role in the administration of justice in criminal matters, is not also aligned with TEITI.

On the other hand, appropriate coordination and stakeholder engagement could have probably ensured defined roles and responsibilities for stakeholders involved and facilitated in instituting standard operating procedures that would otherwise bring about harmony, consistency, and completeness of mining companies and government agencies' records. As an oversight body, TEITI was expected to ensure that the stakeholders are defined and coordinated. It would involve defining what records must be created and managed by which institutions; guide how records on the mining sector should be managed, and what appropriate electronic platform to use, what skills are needed for staff managing these records, and decide on joint procurement, training and sharing of resources. The centralised approach to the management of the records in the mining sector could conceivably guarantee the creation and management of complete and accurate records to support transparency and accountability.

Indeed, lack of stakeholders' engagement can result in complications in managing records about mining companies and government agencies throughout their cycle from when the companies are registered, issued mining licences when they carry mining operations, payments, social responsibilities until when no more prolonged operation and their record possibly managed in the National Archives of Tanzania. Lack of appropriate defined responsibilities and coordination among stakeholders involved in TEITI jeopardises the availability and accessibility of records on mining activities and the companies' contribution to the government and the communities surrounding the mines for as long as may be needed to support transparency and accountability in the mining sector.

## **5.5 Accessibility of records to support TEITI**

Objective four of the study aimed to assess the accessibility of records to support TEITI. The findings confirm that the TEITI Committee did not put in place guidelines for information disclosure; this was contrary to the requirements of Tanzania's Access to Information Act of 2016, which emphasize the need of creating a framework to facilitate access to information held by information holders (URT 2016:5), in this case, TEITI. The findings were also not consistent with the suggestions by Griffin (2004:86), who maintains that records access should comprise guidelines providing access to which records, by whom, and under what circumstances. Chancellor (2002:17)

also underscores the importance of government agencies having an information security policy addressing access issues. Nevertheless, some practices exist to make information accessible through TEITI websites, where reconciliation reports and minutes of the Committee meetings are posted for the public.

The study noted that reconciliation reports are repackaged in English and KiSwahili and summarised in simple language for a broader readership. The information is also made available through the dashboard, which contains infographics and information on mining companies and their payments. The findings were in harmony with the suggestions by Darby (2010:9), who underscored that relevant and accessible information should be presented using comprehensible language and format appropriate for different stakeholders while retaining the details and disaggregation necessary for analysis, evaluation, and participation. The information should also be made available in ways relevant to different audiences and at minimal or no cost.

The study also found that information regarding mining licences is available through a database maintained by the Mining Commission and the Flex Cadastre Portal system accessible worldwide to mining companies and individual miners using their login information. Information seekers can request information on companies through an official search that costs USD 50 per hour. The Geological Survey Tanzania (GST) also provides information on all surveyed areas with potential minerals available for anyone interested in knowing and applying for mining licences. However, the study also found that the Mining Cadastre System's information was incomplete and had outdated details of extractive companies and government agencies, which caused a significant delay in the data collection process for reconciliation reports. Likewise, the Ministry of Minerals does not maintain an up-to-date contacts database of the extractive companies in Tanzania. Furthermore, the findings confirmed the absence of guidelines and procedures for information access and retrieval.

The study also shows that even though the Second Schedule of the Mining Act provides a list of complete and accurate records that mining companies must maintain and make available, over half of the extractive companies were unwilling to disclose beneficial ownership information. As a result, there were inherent risks regarding adherence to the EITI standards (4.9), which require IA to have a measure that ensures the reported data from the mining companies are reliable and

credible. The finding also suggests the absence of a framework to enforce the laws to guarantee the availability and accessibility of information necessary to support transparency and accountability.

According to Haufler (2010:58), extractive industries information that could conceivably be disclosed include details of the call for proposals and bidding process for natural resources exploration and development contracts; the content and terms of those contracts; payments made by companies to governments (royalties, taxes, signing bonuses, fees); pricing decisions; the size of reserves; the location of resources, exploration, and development; prior informed consent to communities affected by proposed developments; and government budgets for distributing resource rents. The study found that the Mining Act of 2017 Second Schedule that refers to subsection (2) of section 100 which provides a list of full and accurate records that Mining companies must maintain and made available with regard to their operations; however, there are no written guidelines to classify information or regulations that stipulate which information can be made public and which one cannot be availed to the public. The study revealed that not all the information on the mining sector could be made public, indicating that some of the information is confidential and cannot be made public because of their market value. This finding matched the requirements of Tanzania's Access to Information Act of 2016, part II section 6, which provides the conditions which specify information categories that may not be made public (URT 2016:6). Haufler (2010:58) presents a similar view that firms in the extractive sector are concerned about competition over access to new sources of oil, gas, and minerals and fear the costs of supporting information disclosure without either the host government's consent or a collective commitment by all relevant companies. In this regard, the results indicate that TEITI Committee was still discussing with the ministry responsible for minerals to develop guidelines on information disclosure. Related to this aspect is that TEITI is at the nascent stage of introducing the Systematic Disclosure approach to capture payment information of Mining companies and government agencies directly into the system.

Regarding the accessibility and availability of records related to mining contracts, the findings indicate that TEITI was in the process of publicising over 40,000 contracts comprising special, primary, small and individual mining licences. However, the process was slow due to a lack of

response from the mining companies to the government's memo intending to make these mining contracts public. EITI (2018:24) reveal that "Two companies responded, noting the need to protect proprietary information and to undertake a public awareness-raising campaign prior to disclosing the agreements." TEITI was obliged to write to the companies to avoid litigations, which may arise in relations to contracts signed before passing the Mining and TEITI Act of 2018. This result matches with Davies *et al.* (2019:125), who noted that among funded mining cadastres in 15 Sub-Saharan African countries, none had to date published the underlying licensed data in open formats, a constraint that makes it more difficult for the civil society to scrutinise the data. The finding was not in agreement with the EITI requirement 2, which demands that implementing countries disclose any contracts with attachments and licences that are granted, entered into or amended and a plan for disclosing contracts with an exact timeframe for implementing and addressing any barriers to comprehensive disclosure (EITI International Secretariat 2019:17).

The findings also revealed that information on payments by the companies is accessible and easily retrievable from the I-Tax system. However, difficulties emerged when retrieving and presenting physical files of the taxpayers in TRA and files of the small companies and individual miners in the Registry of the Regional Mines Office in Dodoma. The reasons given for this predicament are the inadequacy of registry spaces, poor file arrangements, distant registry locations, and a dearth of information in files.

## **5.6 Resource allocation to support records management**

Objective number five sought to establish the presence of annual work plans and resource allocation for the management of records of the institutions participating in TEITI. Work plan and financing for records management are essential components that guarantee sound records management practices that support the implementation of the TEITI. In connection with this objective, the study found that RAMD had annual work plans and implemented ad hoc activities based on public offices' requests. RAMD also gets funding from the Treasury for each financial year based on the approved budget request but which may be reduced depending on the government's funding situation. Besides, the public offices that request RAMD services cover the costs for the activities. The

findings acknowledge that RAMD can influence and hearten public offices to ensure an adequate budget for records management activities.

Nevertheless, RAMD faces challenges of sufficient funding for implementing its mandate altogether. For example, RAMD is yet to reach out to public offices at the LGA level to roll out the records management framework due to funding limitations. Regional Mines Offices that deal with issuance and management of the mining licences for small miners and individual miners country-wide operate at the local government levels and, as such, their records management activities directly suffer as a result. An example of this is the Regional Mines Office Dodoma that, according to the results, faces significant challenges in managing its records, including the absence of qualified records staff.

The study also established that the TEITI Committee has annual work plans usually submitted to the Ministry of Minerals for combined submission to Parliament. This was consistent with the EITI requirement 1 on oversight by the multi-stakeholder group, which requires the multi-stakeholder group to maintain a current work plan that is fully costed and aligned with the reporting and validation deadlines established by the EITI Board (EITI International Secretariat 2019:13). Overall, the government has remained the primary source of funds for TEITI activities, with some limited funding coming from donors. However, the study confirmed that records management is never included in the TEITI annual work plans and budget. On a positive note, which is a critical aspect of this study, participants acknowledged the importance of records management and admitted that the failure to plan and budget for it was an alarming oversight.

Indeed, participants from the Regional Mines Office Dodoma registry, Licensing Registry of the Mining Commission, and Taxpayers registry of TRA admitted that they did not have annual work plans and KPIs for records management activities. Records management is subsumed directly in the overall submissions by the directorates of administration and, thus, did not have an allocated stand-alone budget. This result is comparable to the findings by Ndenje-Sichalwe, Ngulube, and Stilwell (2011:268), which indicate that the registry is just a section, not a department, and, thus, there was no separate budget for the registry section but funded from the administration department. As Lyaruu (2005:102) noted, poor records management in Tanzania's public sector is deeply rooted

in the way registries are positioned in the organisational structure of the ministries and departments. The fact that Records Management Units, with numerous obligations, are placed under administration departments, which also have many responsibilities, is likely to render the records management function largely ineffective. Moreover, the findings indicate that whenever there are budgetary cuts, records management activities are oftentimes compromised. Indeed, areas that are affected when financial resources are insufficient to comprise the adoption and implementation of records management policies, training of records management personnel, procurement of records management working tools and systems, development and implementation of disaster management plans, monitoring, evaluation, and improvement of records management programmes, the undertaking of appraisal and disposition programmes, and awareness-raising on the role of records and archives among the staff and the general public.

According to Gartenstein (2017), a work plan is essential in providing perspective for day-to-day tasks concerning an organisation's concrete objectives during the plan's specific timeframe. It offers a sense of purpose, encourages collaboration toward common goals and milestones to assess progress, highlights potential difficulties, and proactively offers solutions. Indeed, work plans ensure accountability and pave the way for collaboration, thus identifying and addressing its weak links, specifically those who do not meet the work plan's benchmarks. Therefore, the absence of work plans and incorporation of records management in the functions of the institutions studied suggest a lack of precedence and strategies that would otherwise guarantee the creation and management of quality information and records in the mining sector. Similarly, limited or no funding for records management activities is likely to lead to the inaccessibility of quality information and records required to support transparency and accountability initiative.

In addition, the results show, for example, that limited funding prevented TEITI from releasing reconciliation reports on time, which would instigate debates, as part of transparency, to help communities understand and appreciate the contribution being made by the mining sector. Likewise, insufficient funding prevented institutions from running staff training programmes and hiring adequate numbers of staff. The implications of low funding in records management have been documented by Wamukoya (2000:26), who cited inadequate financial resources as one reason behind the failure by ministries and departments to manage current and semi-current records. Also,

Putnam (2003:3) found lack of funding and indifference on the part of senior management to be one of the reasons behind the slow spread of Electronic Records Management (ERM). Many agency heads treat ERM low back-burner priority. They believe their top priorities are more immediate and include security and risk management when paradoxically, ERM helps improve security and lower risks. Thus, as the volume of electronic records multiplies exponentially in the agencies, progress in ERM creeps along inch-by-inch. Limited budget for records management is likely to affect institutions participating in TEITI when it comes to managing records effectively from creation to disposition, hence leading to potential challenges to the creation of quality records, accessing of relevant, reliable, and complete information, hence ultimately weakening not only transparency and accountability in the mining sector but also good governance.

### **5.7 Staff capacity and competencies to manage records**

Objective number six sought to determine skilled and competent staff in the institutions studied to manage records that support EITI in Tanzania. The TEITI Act stipulates that the employees of the Secretariat shall be public servants. However, the findings revealed that TEITI Committee did not designate the qualifications the staff needed to possess and was not engaged by the Ministry of Minerals in staffing the Secretariat to ensure the appointed team had the right credentials related to the mining sector. Furthermore, the results show that staffing was too inadequate to effectively implement all the Secretariat functions because of the limited resources and absence of an approved organisational structure to make TEITI a fully-fledged institution. Indeed, the present staff were on contract terms and did not have job descriptions, which could have specified the required capacity and competencies.

Although RAMD developed and circulated guidelines on the entry qualifications for Records Management staff for all the government bodies to ensure records management function is executed by appropriate staff, the TEITI Secretariat did not have staff responsible with records management function; instead, it counted on the support of the Records Staff of the Ministry of Minerals. Correspondingly, the Resident Mines Officer of Dodoma did not have qualified Records Management Staff; in its place, the records management function was manned by a Secretary who implemented the records management activities with difficulties. Other institutions had Records



Management Staff with the required qualifications but faced challenges working with the existing records management systems. As a result, the staff carried out records management functions while relying on previous experience and knowledge attained from previous training, peer support, individual initiatives to learn and work with the existing registry systems, and oral instructions from the superiors. In this regard, the study found that some institutions have not given the records management profession due consideration and respect. Some offices, particularly at the LGA, still treat record management as a function that anyone can perform.

Indeed, as literature shows, transparency and accountability initiative depend on accurate and reliable records that document government decisions and actions. It requires competent staff to ensure quality documentation of information and its availability by providing concise, relevant, and accurate information (Brichford 1972: 222). The staff have the role in studying, reviewing, and improving procedures under which records are created, filed, used, and destroyed as well as ensure the manuals are used to achieve standardisation and simplification. IRMT (2004:11) explains that the organisation's records and information management framework must be supported by qualified records management staff to be effective.

Concerning capacity-building programmes for staff, the study shows that it is the responsibility of the public offices to ensure their staff is provided with training to upgrade their knowledge and skills. Responses confirmed that staff took records management training during the induction programme for newly recruited public servants but admitted that they needed more training to handle records management activities aptly. At the same time, the results affirm that the Mining Commission had a staff capacity-building programme, but which was challenging to implement due to lack of funding. Other institutions—TRA and the Regional Mines of Dodoma—indicated that they did not have a training programme for staff. In this regard, Wamukoya and Mutula (2005:73) contend that, unless the issue of capacity-building on records management was addressed, organisations would fail to address issues pertaining to government effectiveness, increased operating costs, gaps in recorded memory, reduced public access to entitlements, erosion of rights, and weakened capacity for informed decision-making. For the authors, the capacity-building framework provides a strong skills' foundation for the management of records to enhance

accountability, transparency, democratic governance, poverty eradication, and elimination of corruption (Wamukoya & Mutula 2005:74).

## **5.8 Summary**

This chapter has interpreted and discussed the research findings presented in Chapter Four. It has unveiled the extent to which institutions participating in TEIT had integrated records management as part of the initiative. Though EITI engages in ensuring transparency and accountability in the extractive sector through information disclosure, records management, which is the foundation of accurate, complete and quality information, has not been embraced as a crucial component of the EITI in Tanzania. The participants in this study appreciated records management as an enabler for EITI but reported no impulse and concerted efforts aimed to integrate the function into the EITI undertakings. In essence, information disclosure as a means towards achieving transparency and accountability in the mining sector can only be attained if deliberate intentions and efforts among the stakeholders are devoted to ensuring records management is an integral part of the transparency and accountability initiative in the extractive sector.

The next chapter provides conclusions, a summary, and recommendations on integrating records management in the transparency and accountability in Tanzania's mining sector. The chapter also proposes a framework for integrating records management into extractive industries transparency initiative in Tanzania. The assumption is that adopting this framework by the institutions implementing TEITI can help achieve transparency and accountability in the extractive sector and further foster the sector's positive contribution to the citizenry's well-being.

## **CHAPTER SIX**

### **SUMMARY, CONCLUSION AND RECOMMENDATIONS**

#### **6.1 Introduction**

The previous chapter has interpreted and discussed the study findings. This chapter presents a summary of the results, conclusions and recommendations. The chapter also proposes a framework for integrating records management in extractive industries transparency and accountability initiatives. According to Labaree (2020), the research conclusion aims to help the reader understand why research should matter to them after reading a report. A conclusion summarises the main topics covered or a re-estate the research problem and aims, synthesises the key points and recommends new areas for future research. Rodrigo (2016) upholds the view that a study's conclusion reaffirms the thesis statement, discusses the issues, and reaches a final judgment. This chapter summarises the findings, followed by the conclusions based on the research objectives, recommendations and, finally, a proposed framework and areas for further research.

#### **6.2 Summary of the findings**

This section presents a summary of the findings according to the research objectives. The study has established that records management is the foundation upon which information disclosure depends on achieving and fostering transparency and accountability in the mining sector. Yet, it remains a largely neglected component in the establishment, implementation and functioning of EITI in Tanzania. The summary of the findings is presented in the order of research objective as follows:

##### **6.2.1 Assessment of records management infrastructure to support TEITI**

The study's first objective was to assess the records management infrastructure in terms of policy, standards, procedures, tools, and systems to support TEITI. The study shows that Tanzania has established a regulatory infrastructure for records and archives management comprising the Records and Archives Management Act, Records Management Policy, procedures, various guidelines, file classification system, and a program to monitor and evaluate the infrastructure's adoption and operationalisation across public offices.

### **6.2.2 Assessment of records management processes to support TEITI**

The second objective of the study was to assess records management processes to support TEITI. The assessment focused on adopting the records management infrastructure by the institutions involved in TEITI and how the institutions applied the infrastructure in the records management processes. The findings show that RAMD rolled out the developed records management infrastructure in the public offices, mainly in the MDAs at the central government. However, RAMD did not implement the infrastructure in the public offices at the LGA level, including some agencies falling under the ministries, such as those participating in TEITI and covered by this study. While RAMD was unable to reach out to these institutions, the institutions—on their part—did not consult RAMD for guidance when establishing their records management programmes. They did not also adopt the country-wide archives and records management framework or develop and apply in-house policies, procedures, and guidelines to direct their records management practices. Consequently, staff have been obliged to carry out records management activities by relying on experience, knowledge from previous training, peer support, individual initiatives to learn and work with the existing systems, and oral instructions from superiors.

TEITI's organisational arrangement that supports records management shows that TEITI does not have an approved organisational structure and scheme of service that could provide an avenue for records management implementation. There is limited knowledge among the citizenry and actors in the government about TEITI. This has been pointed out as a factor that contributed to delays in endorsing the proposed new structure. Moreover, TEITI had yet to develop an infrastructure for transparency and accountability as required by the Act (URT 2015:8-11). The presence of an infrastructure framework could have guided the identification of stakeholders and provided the direction, procedures, and guidelines for the activities geared towards the realisation of transparency and accountability in the extractive sector.

The results also affirm that records management was never understood to be an essential component of TEITI operationalisation. In fact, the study found that records management was seen as an

obvious thing that any organisation would have. Consequently, there was no discussions or deliberations to include the function as part of the TEITI initiative. On a positive note, however, the study recognised pronouncements that part of the challenges encountered in the implementation of the initiative is linked to poor records management. The study found some indications that the function would be included in the framework for transparency and accountability to be developed.

Regarding processes in records creation and capture, the results show that TEITI put in place templates to guide information creation and capture for reconciliation reports. TEITI also trained the mining companies and government agencies' representatives on how and what information to capture using these templates. Regardless of the efforts, some companies and government agencies continued to submit incomplete and inaccurate information. The study established that TEITI did not oblige mining companies and government agencies to have functioning records management programs that would guarantee accurate and complete information for reconciliation reports. In fact, TEITI trusted the companies and government agencies so much that it took for granted that, as established entities, they would adhere to the Tax Laws and the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015, which requires extractive companies to create, keep records provide accurate information when needed. However, the results show no evidence of how the defaulting companies were held accountable for failure to submit accurate and complete information. Furthermore, RAMD did not extend its mandate to oversee the management of records of the private sector, which would include records of public interest such as those generated and managed by the extractive companies.

Though the importance of complete, accurate, trustworthy and inferable records in transparency and accountability initiatives has been underscored by different authors such as Willis (2005:90-93); nevertheless, the result shows that TEITI did not establish and implement a mechanism to ensure completeness and accuracy of information and records submitted for reconciliation reports by the mining companies and government agencies. TEITI believed that the medium and large companies' data to the Independent Administrators (IAs) was accurate and complete because of trusted audit firms audit companies. Nevertheless, the IAs repeatedly reported the problems of the inaccuracy and incompleteness of documents submitted. CAG office also admitted that most of the issues that

led to calls for special audits were associated with poor recordkeeping, especially by the government agencies.

It was established further that the Mining Commission maintains a Mining Cadastre Flex Cadastre system to create, capture, and manage records related to the awards, transfers, and implementation of the conditions of the mining licences. The system has self-service features, which allow users to update their information. Similarly, TRA maintains the I-Tax system for creating and managing tax information for taxpayers such as mining companies.

Regarding records maintenance and handling, the results indicate that the TEITI Committee and the Secretariat did not manage records submitted to the IAs by Mining companies and government agencies after the completion of reconciliation reports. The raw data remained with the IAs, and there was no assurance of obtaining records used in previous reports as teams of the IAs tend to change each year.

Furthermore, the study also established that institutions involved in TEITI did not have sufficient registry spaces or dedicate rooms for registries to enable appropriate management of physical records and installation of movable file racks. The result of this was the complications in file arrangement, which affected the timely retrieval of documents when needed. Also, the registries of the institutions under review are located far from the office of the users requiring reliable transport to take the files for storage and to pick them up when needed. However, reliable transportation is never guaranteed, hence complicating timely file retrieval and presentation.

There was also a reported problem of semi-current records. In this regard, the findings show that the institutions studied did not have file closure procedures. The Mining Commission, for example, continued to keep all the files created all the years back in the registries, and staff were unaware of what to do with the old files. For the Taxpayer's Registry of TRA, the findings show that the semi-current records were relocated at an offsite some ten kilometres from the main office due to limited registry spaces. Meanwhile, the Regional Mines Office of Dodoma did not have documentation for the existing files, and the status of the contracts for Small Mining companies and Individual Miners created difficulties in establishing which files are active, semi-active, or inactive.

Furthermore, the study show that the institutions studied have different file arrangement system. Although the systems work well in terms of file retrieval, they may not be appropriate when retrieval of crosscutting information on a mining company or government agency may be needed.

It was also established that the institutions under review did not have Key Performance Indicators (KPIs) for their records management activities to benchmark M&E activities. The institutions monitored and evaluated their records management activities in terms of easy retrieval of records related to mining activities, the return of the files to the registries after completing actions, and the timely capturing of documents in the files.

### **6.2.3 Responsibilities for implementing and monitoring EITI in Tanzania**

The findings reveal that the responsibility of the TEITI Committee is to coordinate the stakeholders to do their part in enforcing TEITI Act. However, the Committee did not identify and engage potential stakeholders from the initiation to the implementation of TEITI. Similarly, units and departments within the institutions under review did not have a collective approach to the planning and execution of activities with effects on records management.

### **6.2.4 Assessment of the availability and accessibility of records to support TEITI**

The study findings reveal that reconciliation reports and minutes of the meeting are accessible through the TEITI website. The reports are repackaged in English and KiSwahili and summarised in simple language for a wider readership. This finding is consistent with the work of Weil (2009:22), who emphasises targeted transparency, which requires the disclosure of specific information in a standardised format to achieve a clear public policy purpose and build public trust in government through information disclosure. The study also noted that information on mining licences is available through a database maintained by the Mining Commission, via the Flex Cadastre Portal system accessible worldwide, and through the Geological Survey Tanzania (GST), which provides information on all surveyed areas with potential minerals available for anyone interested in knowing about them and applying for mining licenses. Information on payments by the Mining companies was accessible from the I-Tax system of TRA. However, the disclosure of

over forty thousand mining licences (beneficial ownership of licences) had yet to start due to legal issues regarding old contracts entered before the enactment of the current Mining and TEITI legislations. The study also found that not all the information about the mining sector could be made public yet, since there were no written guidelines to classify information or regulations to guide such information disclosure. The study further noted that TEITI was at the nascent stage of introducing Systematic Disclosure.

#### **6.2.5 Resource allocation to support TEITI**

The study found that RAMD had annual work plans for activities of its mandate of overseeing records management adoption and implementation in the Tanzania public sector. The Department received its funding from the Treasury through annual budgets approved by Parliament. However, due to limited resources, the Department did not receive sufficient funding to reach all public offices; as an alternative, some public offices were willing to use their resources to fund records management improvement activities.

The study also established that TEITI Committee and the Secretariat have annual work plans usually submitted to the Ministry of Minerals for a combined submission to the parliament. The government remained the primary source of funding for TEITI activities, with donors chipping in some limited funds. The study found that records management was never included in the TEITI annual work plans and usually did not have its own budget line. Indeed, similar results were noted from the Registries of the Regional Mines Office Dodoma, Licensing Registry in the Mining Commission, and Taxpayers' registry of TRA, which admitted lacking annual work plans and budgets inclusive of records management activities. Records management functions for these offices are absorbed indirectly in the overall submissions of the administrative support activities. As a result, whenever there were budget cuts for overwhelming administrative activities, any funds meant for records management became the first casualty.



### **6.2.6 Staff capacity and competencies to manage records**

The study confirmed that RAMD provided guidelines on Records Management Staff's entry qualifications and upgraded the Records Management cadre to receive the respect it deserves. According to the TEITI Act, the employees of the Secretariat shall be public servants. However, the findings confirm that TEITI Committee had not designated qualifications for the staff of the Secretariat neither was it consulted regarding the staffing seconded to or employed for the Secretariat to ensure the appointed team had necessary competencies that matched with the requirements of the mining sector.

It was established that TEITI Secretariat did not have adequate staff for implementing its functions. Besides, the present team are on contract and did not have job descriptions. It was also noted that the Secretariat did not have staff responsible for the records management function; instead, it counts on the support of the Records Staff of the Ministry of Minerals. Also, the Resident Mines Office of Dodoma did not a qualified Records Management Staff. Records management activities were, as a result, carried out by a Secretary who did not have any background in records management. Records Management Staff in other studied institutions such as the Mining Commission and TRA were noted to possess essential qualifications, but due to lack of on-the-job training, they faced difficulties of working with the records management systems they found in the institutions.

Furthermore, the findings reveal that RAMD had developed a training programme designed to address wide-ranging challenges identified in implementing records management in the public sector. However, it was the responsibility of the public offices to ensure their staff were provided with the training to upgrade their knowledge and skills. It was established that staff received basic training on records management during the induction programme for newly-recruited public servants but needed more training on handling records management activities aptly. The Mining Commission acknowledged that it had a generic staff capacity-building program—not specific to records management—but which was not implemented due to lack of funds. Other institutions—the TRA and Regional Mines of Dodoma—indicated that they did not have staff training programmes on records management.

## **6.3 Conclusions**

This present study aimed to explore the integration of records management into the Tanzania Extractive Industries Transparency Initiative (TEITI) and, ultimately, develop a framework for integrating records management into the EITI. The study intended to address the gap in the EITI in which information disclosure about extractive activities by the extractive companies and the government is emphasised to achieve transparency and accountability in the extractive industry. EITI failed to underscore the importance of records management, which is the foundation upon which information disclosure hinges. The study's underlying assumption was that, if records management is fused in TEITI it would guarantee the creation and management of accurate, complete, trustworthy, and inferable information and records that when disclosed, would enable the realisation of transparency and accountability in Tanzania's extractive sector. The proposed framework presented and discussed in section 6.5 can help institutions involved in TEITI to embrace records management as part of the initiative aimed to achieve the desired transparency and accountability in the extractive sector. The conclusions of the study are presented in alignment with the following objectives:

- Records management infrastructure that supports TEITI
- Records management that supports TEITI
- Responsibilities in implementing and monitoring TEITI
- Accessibility of records to support TEITI
- Resource allocation to support records management
- Staff capacity and competencies to manage records

### **6.3.1 Records management infrastructure that supports EITI implementation**

Records management infrastructure is a crucial guide to records management. It provides a set of binding principles upon which records management is anchored. Comprised of legislation, which provides the legal base, records management infrastructure directs the institutionalization of administrative structure for records management, define roles and responsibilities, provide a basis for the establishment of records management policy, procedures, guidelines and systems to guide

records management practices as well as appropriate business process. In assessing records management infrastructure to support TEITI, the study concludes that Tanzania has a well-developed infrastructure for records and archives management made available and implemented in the public institutions by the RAMD. The country also has a follow-up mechanism—a monitoring and evaluation program—to compel public institutions in adopting and implementing the country-wide records and archives management infrastructure.

As part of the records management infrastructure, different authors have emphasised the need for organisations to have a well-developed organisational structure to support records management implementation. However, the findings show that TEITI did not have an updated approved organisation structure and an approved scheme of service. TEITI proposed a new organisational structure, which is still under review, but did not take a records management function on board. Although the literature throughout the study concurs that records management plays a significant role in fostering transparency and accountability undertakings, the study concludes that TEITI Committee failed to play its regulatory role to incorporate records management function as an essential component for the initiative. Records management was presumed to be a straightforward activity any organisation would inevitably have, and as such, no plans were put in place for its integration and implementation. As a result of this, implementation of the initiative has been implicated with many challenges related to timely availability of information needed for reconciliation reports, discrepancies on the reconciliation reports, and delays to issues reports, all of which negatively impact the envisaged disclosure advocated by the initiative.

The framework used for the study underlines that records management infrastructure is the foundation for appropriate and successful records management programmes in public offices. Different authors such as Rotich, Mathangani and Nzioka (2017:128) support this view. Indeed, the development of the records management infrastructure in Tanzania conforms well with the framework of the study. However, the negligence to incorporate records management, as one of the crucial components of the initiatives, may have implications for creating and managing accurate, complete, and quality information and records required to support transparency and accountability.

Indeed, putting in place records management infrastructure does not automatically lead to quality records management programs in public offices. Governments should ensure that records management infrastructure is adopted and implemented, continuously monitored, reviewed, and resourced to guarantee the creation and management of accurate and complete records of the mining sector. Although the results indicated that Tanzania has well-developed records and archives management infrastructure, there are notable challenges to adopting and implementing the framework by public offices, especially those involved in TEITI. Besides, there is no evidence about how the framework has assured the creation and management of quality records to support transparency and accountability. This study concludes that successful disclosure proposed by EITI can be effective if the infrastructure for records management, work processes and systems that generate information identified and streamlined across different players. This infrastructure can then facilitate the development, management, monitoring and reviewing of records by the institutions involved in the initiative.

### **6.3.2 Records management processes to support TEITI**

Based on the findings that Tanzania has a well-developed records and archives management infrastructure Tanzania as noted by the findings of objective one, one would assume that all public institutions in the country have well-functioning records management programmes. However, this was not the case as the findings indicate that RAMD rolled out records management infrastructure to public offices, mainly ministries except for LGAs and some departments and agencies under the ministries, such as the studied institutions. Indeed, the institutions did adopt the country-wide records management framework or developed in-house records management infrastructure to direct records management practices. Despite having some form of records management practices, they were largely uncoordinated and fragmented and lacked the gridlock of policy, procedures, and standards; besides, they were executed without paying attention to transparency and accountability needs. Haufler (2010:53) explained that supporters of EITI believe that if extractive firms disclose payments to the governments publicly, citizens would be able to hold governments and firms accountable, resulting in improved natural resource management, reduction of corruption and the mitigation of conflicts. However, based on the findings of this present study concludes that records management processes of the institutions participating in TEITI do not guarantee creation,

management, and availability of complete, accurate and trustworthy records on mining activities, which, when disclosed, can lead to inferable information to support transparency and accountability. The literature shows that the problems are ostensible at the Regional Mines Offices at the LGA level, where poor recordkeeping among small-scale and individual miners is apparent (Mzumbe University 2020:xi).

Undoubtedly, disclosure of quality information is vital for transparency and accountability in the mining sector; however, the information needs to be appropriately created, captured, managed and made accessible for as long as needed. In this regard, the literature reviewed shows that records management require planning, resourcing, monitoring and evaluation. Nevertheless, this study concludes that TEITI does not have an organisation arrangement to support this ecosystem, which directly impacts the availability of quality information to support a meaningful disclosure.

Though the results show that RAMD knew about the establishment of TEITI at a later stage, no efforts were made to ensure the institution had appropriate records management program to support its activities. Similarly, there has been no ingenuity to engage the private sector, such as the mining companies, on records management issues to warrant the creation and management of records that may be of national interest. Indeed, based on these findings, the study concludes TEITI Committee lacked a holistic approach to the instigation and implementation of the initiative, which has contributed to the failure to integrate records management in the initiative—an omission that has a direct impact on the realisation of the advocated transparency and accountability in the mining sector.

### **6.3.3 Responsibilities in implementing and monitoring TEITI**

The implementation of transparency and accountability initiative in Tanzania's mining sector is not the responsibility of TEITI alone. Different institutions are involved at different stages on different matters. The study demonstrates that the responsibility of the TEITI Committee is to coordinate the stakeholders to do their part in implementing the Tanzania Extractive Industries (Transparency and Accountability) Act, 2015. The study identified potential stakeholders who could be involved in the initiative; however, TEITI did not include these and other institutions partaking in the initiative other than the mining companies and some government agencies. Likewise, the coordination

focused exclusively on compliance, payments, and receipts involving the mining companies and government agencies and did not include records management, which is the indispensable enabler. The study concludes that the omission of stakeholders involvement is one causes of discrepancies in the reconciliation reports and in getting accurate and complete information from some of the mining companies and government agencies needed to prepare reconciliation reports. The study also concludes that records management practices are largely uncoordinated and lack intra-units and departments collaborations within and outside the same institutions involved in the initiative. As a result, there are information disparities on similar cases managed by different institutions due to the different approaches, systems and procedures used. The stakeholders' involvement ought to lead to accurate and complete information about similar cases managed and accessible across the institutions because of applying conforming standards, procedures, and systems to manage the records.

Towards this end, the absence of established stakeholders with defined responsibilities in TEITI and exclusion of records management in the coordination process have resulted in complications in the management of records of mining companies and government agencies throughout their cycle—from when the companies are registered, issued mining licences when carrying mining operations, payments of taxes and social responsibilities until operations were no longer prolonged and, finally, their record possibly managed in the National Archives of Tanzania for as long as necessary to support transparency and accountability in the mining sector.

#### **6.3.4 Accessibility of records to support TEITI**

Information accessibility is one of the essential elements of information disclosure. In this regard, the study reveals some practices and efforts aimed to make information and records on mining activities accessible. Though easiness in accessing information from the electronic databases emerged in the study, the struggles were evident in accessing the information in the physical format. Moreover, the existing practices are not backed up by enforceable procedures and guidelines such as information classification and information accessibility. The current efforts to make the information accessible were affected by the mining companies' delays in responding to the government's memo needing clearance to make mining contracts accessible publicly. Other

impediments include the reluctance of some companies to give information required for reconciliation reports, incompleteness and inaccuracy of the information made accessible, and delays in presenting the information timely when needed due to lack of user-friendliness in the registries.

Based on the study findings, the study concludes that the current practices to make information available and accessible have failed to support the efforts of EITI that emphasise information disclosure as a means towards achieving transparency and accountability in the extractive industries. This study establishes that records management practices that warrant creation, capture, management and handling, appraisal, and disposition of records are directly linked to information accessibility, affecting information disclosure. This study, thus, argues that improvement of government institutions' records management system would enhance the accessibility of information on the mining sector, therefore, support the realisation of EITI information disclosure endeavours. Specifically, they need to improve their records management systems dealing with extractive activities such as the licensing registries and sector-specific cadastres in addition to embedding records management practices in the work processes.

### **6.3.5 Resource allocation to support records management**

Throughout the literature review, it was apparent that the allocation of resources to support effective records management programmes is centripetal to obtaining optimal results. However, based on the results, this study concludes that the studied institutions do not have annual work plans for records management, neither did they incorporate the function in the budget submissions. Consequently, there are limited mechanisms and resources to enforce appropriately enforce the adoption, implementation, and monitoring of records management that would promise the creation and management of information related to administrative activities and those specific to the mining activities. These findings infer that disregarding the incorporation of records management in the planning and in allocating adequate resources limits the capacity of institutions partaking in TEITI to manage records adequately, which adversely affect information disclosure aimed to support transparency and accountability in the mining sector. Thus, the institutions need to revisit,

appreciate and set aside adequate resources for records management, which is an indispensable enabler of EITI.

#### **6.3.6 Staff capacity and competencies to manage records**

The literature reviewed affirms the importance of staff capacity and competencies to manage records for consistent application of policies, procedures, and guidelines and ensure unified records management. Despite the presence of guidelines on records management staff's entry qualifications for all government bodies, the study concludes that some of the studied institutions lacked qualified staff for records management. The institutions that had qualified staff were too few to make the desired impact. Besides, they faced challenges of managing records using the existing sector-specific systems because of the absence of job training to upgrade their knowledge and skills. The study revealed staff capacity training programmes in some institutions but was not implemented due to lack of funds. There is also inadequate management support affecting working tools such as policy, procedures, and guidelines. Accordingly, records management activities rely on staff experiences, individual initiatives, and oral instructions from the superiors.

Based on the above findings, this study concludes that records management in the institutions studied lacked a well-developed professional base to support the adoption and implementation of a records management framework to the required standards and recommended best practices. The current staff capacity and competencies seem inadequate to manage records of the mining sector throughout their lifecycle, which may directly impact information disclosure. To support the core aims of the transparency and accountability initiative, institutions should adhere to the guidelines for staffing the records management function and not take lightly the staff capacity and competencies required to manage records.

#### **6.4 Recommendations**

The study makes the following recommendations, which, if adopted, could facilitate the integration of records management in the Tanzania Extractive Industries Transparency Initiatives (TEITI).



#### **6.4.1 Records management in the transparency and accountability framework for TEITI**

As the study reveals, after operating for over eleven years, TEITI is now in the early stages of developing a transparency and accountability framework as required by the Act. To ensure records management is incorporated in the framework being developed, this study recommends that the TEITI Committee consider defining all potential stakeholders and their involvement in the mining sector. It also needs to list the types of information and records each stakeholder must create and manage in line with the EITI standards. To be effective, the TEITI Committee, in consultation with RAMD, can adopt and customise the countrywide records management framework and propose standards and operating procedures to be adopted by stakeholders to direct the management of mining sector records. Furthermore, the TEITI Committee should take the lead in the process of developing an information disclosure policy in line with the Tanzania Access to Information Act, 2016, listing the type of information that can be made public and the procedures stakeholders and the public can follow in accessing the information. The proposed approach is likely to bring about synergies among the partakers in TEITI, promising the creation and management of complete and accurate information on mining activities by mining companies and government agencies. In this way, information disclosure promoted by EITI would be effortlessly realised as quality information would be accessible to support transparency and accountability in the mining sector.

#### **6.4.2 Adoption and implementation of the records management framework**

As the results indicate, Tanzania has a well-developed records and archives management framework. However, not all public offices, including those partaking in TEITI, have adopted and implemented the framework. One of the reasons the framework has not been adopted as it could be associated with the low priority the management of the public institutions ascribes to the function. The results indicate that records management is not contained in the institution's annual works plans nor in its budget. Indeed, for records management to receive the recognition it deserves, it ought to be an integral part of the institution's knowledge management and corporate risk management frameworks. Accordingly, this study calls for the establishment of self-governing records and archives units or departments within the institutions involved in TEITI and public offices. RAMD, which has the mandate to oversee records management in Tanzania's public sector, needs to regulate the function and ensure its embodiment in the institution's organograms.

The introduction of autonomous records management units or departments permits institutions to have visions, missions' statements, dedicated work plans, budgets and staff devoted entirely for records and archives management function.

Furthermore, the presentation of the records management function in the institution's organograms helps to define linkages with other units and departments within the institutions and define reporting lines and the chain of command. This study and other empirical studies such as the work by Lyaruu (2005:102) have established that many records management problems encountered by public institutions are associated with the placement of the function under the department of administration, which does not give it the independence it requires to deliver on its functions. Thus, there is a need to empower these units or departments to enforce and implement the countrywide records and archives management framework henceforth.

The study has underscored that the existing records management processes in the institutions covered by the study are implemented to respond mostly to administrative needs and not linked to the various government initiatives such as TEITI, Open Government, and E-government. Linking records management to various government initiatives can broaden the scope and aims of records creation and management beyond administrative needs and, thus, embrace other aspects such as transparency and accountability in extractive industries.

#### **6.4.3 Centralised management of mining sector records**

The study revealed that institutions involved in TEITI operate in silos. As a result, there is no coordinated approach in the units and departments within institutions and between institutions implementing similar functions in the mining sector. Inevitably, institutions have dissimilar practices, procedures, discrete platforms, and systems to manage similar information about the mining sector's undertakings. Thus, similar information for similar players is fragmented and subjected to different access procedures, which affects the availability of accurate and complete information and records. For example, although the information on payment of returns made by the mining company to the government can be accessed through the I-Tax system in TRA, information on the type and conditions of the license of the same company cannot be accessed in TRA until a

request is made to the Mining Commission or Regional Mines Offices, which manages the licences of the mining companies and individual miners.

Given the challenges in the current practices, this study calls for a one-stop-shop (centralised) approach to the management of mining sector records. Though the study appreciates the government's efforts of introducing electronic payment systems and other electronic services, the major problem is that many of these electronic systems are introduced without proper development of a statement of user requirements and stakeholder involvement. However, there are opportunities to leverage the existing systems to coordinate the whole process from licensing to payments and ensure management and access of the generated information centrally. When companies or individual miners pay the capital gain to TRA, they usually bring evidence (receipts) of payment (hard copies) to the Commission. If systems were linked, such payments could be directly reflected in their personal information on their profile in the Cadastre system. There are also opportunities to link this proposed model with the implementation of the Systematic Disclosure that EITI plans to permit mining companies and the government's payment information to be captured directly into the system, thus eliminating reconciliation issues by the IA.

Adopting the model is likely to assure the management and availability of accuracy and complete information and records on the mining companies and government agencies involved in TEITI throughout their lifecycle. Implicitly, information on a mining company, although created and managed by different institutions, would be available and accessed centrally using the defined metadata standard, thus improving disclosure. Such information could include registrations created and managed by BRELA; mining licence; servicing of the conditions of the mining licences; social responsibilities; beneficial ownership and partnerships created and managed by the Mining Commission and Regional Mines Offices; payments made to the government by the mining companies created and management by TRA; and records on the closure of mining operations which may be transferred to the National Archives for assessment and archiving. Such information may be consulted at any time to establish the extent to which the mining companies and the government demonstrated transparency and accountability in the mining sector over generations.

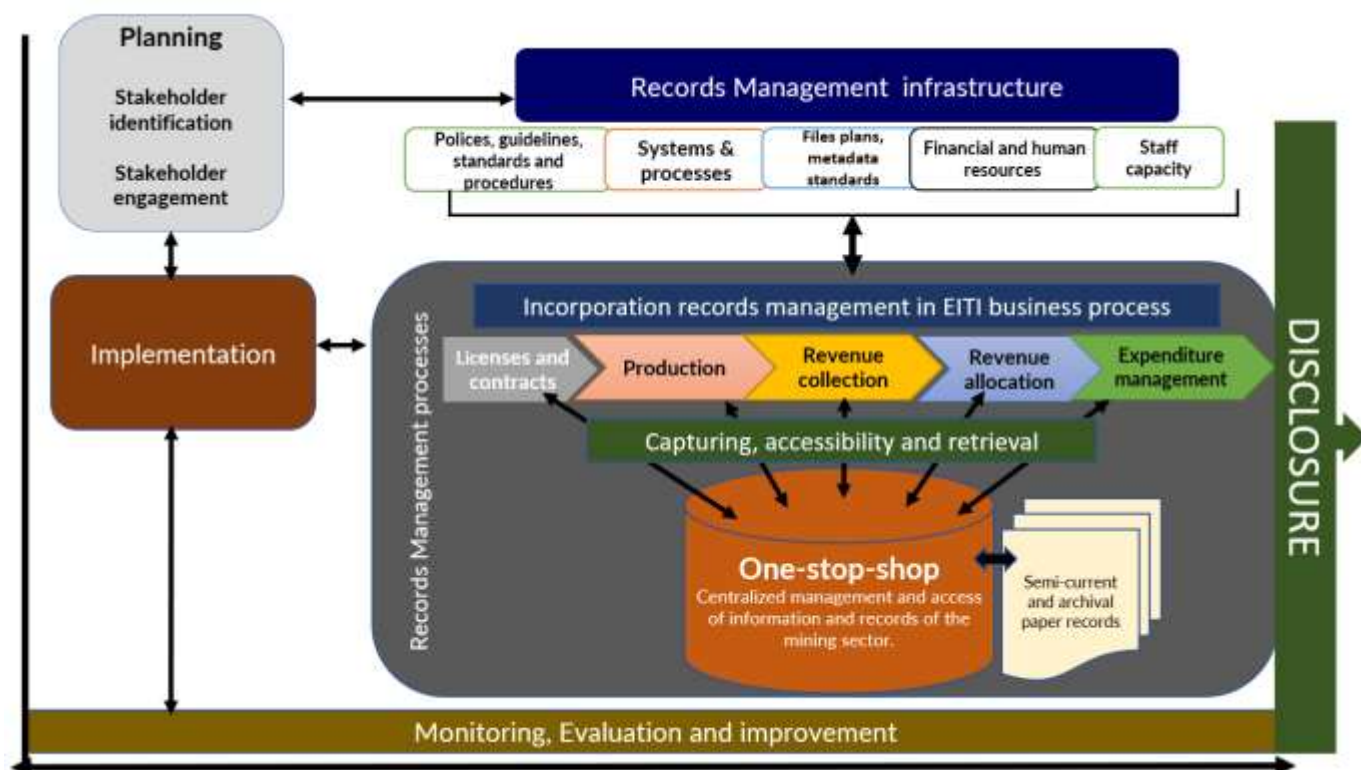
#### **6.4.4 Inclusion of records management as one of the EITI requirement**

As confirmed by this study, the creation of EITI did not consider records management as a requirement that countries needed to demonstrate in joining the initiative. The initiatives missed out on records management as an essential component perhaps because the originators are developed countries that have already made significant advancements in the management and accessibility of information and records. There was, perhaps, an assumption that countries joining the initiative would also be at that level; thus, disclosure becomes the focus of EITI. Considering the unprecedented role of records management in the EITI, this present study recommends for the function be one of the requirements for validating countries seeking to join. A similar recommendation was made by The IDL Group and Synergy Global Consulting Ltd (2010:43) in Ghana's EITI, suggesting the need for a review of the EITI validation process to include documentation and records management to ensure specific requirement are developed for documentation and records management by the countries on issues relating to EITI implementation. If this recommendation is adopted, it could make countries such as Tanzania review their records management systems and practices in addition to making necessary improvements to qualify for the validation process.

#### **6.5 Proposed framework**

This section proposes a framework for incorporating the records management function as an enabler of EITI. The present study has established that institutions involved in TEITI did not incorporate records management as an essential component of the initiative. As already noted, the institutions have some records management practices that are not aligned to the country-wide archives and records management framework and the transparency and accountability requirements. Discrepancies noted in the reconciliation reports, delays in issuing reconciliation reports on time, and the mining companies and government agencies' inability to submit complete and accurate information for reconciliation reports were noted shortfalls linked directly to poor records management. Therefore, the proposed framework could help the studied institutions incorporate records management in the extractive sector's work processes and ensure the creation, capturing management, and availability of quality information capable of supporting the fostering of transparency and accountability in the mining sector. Figure 6.1 presents the proposed framework:

Figure 6:1 Framework for incorporating records management into TEITI



Source: Researcher (2020)

The proposed framework is built on the EITI work process to achieve impact (EITI International Secretariat 2019:2). Records management can be embedded to ensure that accurate and complete records are generated and managed at each stage. The framework can be used by any new institution planning to join EITI or those presently involved in TEITI to review and incorporate records management in EITI undertakings. The framework proposes defined stages the institutions can follow to achieving the incorporation of records management. The stages are detailed below:

## Planning stage

### a) Stakeholder identification

One of the vital activities in this stage is identifying the stakeholders to be involved in EITI implementation. Implementation of EITI is multi-institutional; different stakeholders are involved in

one way or another. All stakeholders must be identified at this stage to provide a meaningful opportunity to contribute their views and decisions in the planning for the EITI venture.

### **b) Stakeholder engagement**

After the stakeholders are identified, the next step is to engage them in contributing to the development of the framework to guide the implementation of the initiative. This would include matters such as:

- To approve the developed or adopted records management infrastructure.
- To define roles and responsibilities, including those related to records management.
- To commit to making available the needed resources for records management.

It is essential that in defining roles and responsibilities, stakeholders are made aware of the types of records they must create and manage in relation to their mandates to meet the requirements of transparency and accountability in the mining sector. The relationships between records creation and management by different stakeholders must be established, including the stages records will go through before their eventual disposition. Clarity on these matters is essential to help stakeholders commit to ensuring complete and accurate records are available at each stage of EITI implementation.

### **Implementation stage**

With roles and responsibilities defined in the planning stage, the implementation stage requires the stakeholders to embed records management in EITI business processes while utilising the endorsed records management infrastructure. It would include:

- Ensuring specific records related to mining activities are created, received, captured and managed in the central repository (one-stop-shop);
- Ensuring accessibility and retrieval of the records for use within the stakeholders and respond to the disclosure requests;
- Ensuring paper records no longer needed to carry out day to day functions are transferred and managed centrally at the National Records Centers and National Archives.

It is also vital at this stage that all stakeholders ensure to make available financial and human resources needed to support the implementation of records management. It would also include building the capacity of the staff to keep them abreast of developments in the field of archives and records and empower them to review and apply the guidelines consistently.

### **Monitoring, evaluation and improvement stage**

During this stage, the following are done:

- Monitoring of the creation and capture of information by stakeholders at each stage consistent with the provided standards and procedures.
- Testing the accessibility and retrieval of information.
- Identifying bottlenecks and device improvement mechanisms.
- Communicate the workability of the system in the stakeholder's meetings

Periodic stakeholders' meetings are needed during this stage to discuss the working and non-working aspects of the approach to allow for joint solution for improvement. The aim is to ensure information and records on the mining activities, though created and managed by different stakeholders, are available when needed to support transparency and accountability in the sector when needed to support transparency and accountability.

If this framework is applied successfully, records management could become an integral part of the EITI implementation and ensure accurate, complete and trustworthy information and records that would give meaning to information disclosure advocated by EITI.

## **6.6 Implications of the study for theory, policy and practice**

The results of this study are hoped to influence policymakers and practitioners in EITI and archives and records management. The study exposed several areas which hamper the realisation of transparency and accountability in the extractive sector. Some of the areas relate to the failure of the public institutions partaking in TEITI to use the existing records management infrastructure to

integrate records management in the initiative, lack of involvement of stakeholders in the initiative, amongst other issues discovered by this study. The study made suggestions, which, when implemented effectively, could help the studied institutions, including institutions or governments preparing or already taking part in EITI, to integrate records management in the initiative and improve the overall records management in the public sector. This would have implications on the way institutions operate due to calls for new approaches, review or development of new policies and procedures, call for new collaboration—all of which will aim to ensure records management supports the realization of transparency and accountability in the extractive sector.

The framework proposed as a result of this study contributes to the existing discussions on the role of records management in good governance and transparency and accountability initiatives, now with a new focus on the extractive sector. In addition, the theoretical framework compiled by the researcher and used to guide this study open a further discussion with regards to theory development and application in the field of information science.

## **6.7 Extendibility (future trajectories)**

Different authors underscore the importance of records management in transparency and accountability initiatives. However, this study was carried out to explore the incorporation of records management in TETI because of the limited empirical studies on how Tanzania, one of the countries implementing EITI, has incorporated records in the initiative while addressing challenges it faces in managing records. This current study bridges this gap by exposing practical areas and limitations on how records management practices support transparency and accountability in the mining sector. The study, however, did not explore other areas of the extractive industries such as oil and gas. Thus, further research areas could target the areas not covered in this study, including the following:

- One of the areas this study explored was the presence of archives and records management framework. Though the findings established that Tanzania has a well-developed infrastructure, there was slow adoption and implementation of the framework by the agencies under the ministries and at LGAs level. Another study, therefore, can be carried out on the underlying conditions associated with this slow rate of adoption and implementation.



- This present study focused on incorporating records management in public institutions participating in TEITI and regulated by the Records and Archives Management Act No. 3 of 2002. Another study may be carried out to assess the records management of the mining companies in relation to TEITI implementation. The mining companies may not have proper record-keeping systems, so the information about the returns they pay to the government may be based on false information hence the need to develop systems that monitor the management of records in the companies to avoid false declarations and enable corruptions and malpractices to thrive in the mining sector.
- The literature review acknowledges that records management plays a crucial role in fostering transparency and accountability endeavours. The study's findings also confirmed the role of records management in TEITI, yet records management was never considered a key component of the initiative. Thus, future research could focus on establishing the underlying reasons for the continued disregarding of records management despite its pivotal and strategic role in information exposure.
- The study affirms that Tanzania developed an infrastructure for archives and records management. However, there are limited empirical studies on how the infrastructure advanced its archives and records management.

This present study explored the incorporation of records management in EITI in the context of Tanzania. Other countries in the east and southern African region, such as Mozambique, Zambia, Malawi, and Madagascar, joined and are also implementing EITI. Thus, there is an opportunity to assess how these countries have incorporated records management in EITI in the context of their countries.

## **6.8 Final conclusion**

This study has explored the incorporation of records management in the extractive industries transparency initiative in Tanzania to establish its potentials to ensure complete, accurate and trustworthy records are created, managed, and accessible to support quality disclosure that would

foster transparency and accountability in the extractive industry. The study was motivated by the disregard of records management in transparency and accountability initiative by the initiators and authors discouraging EITI. The assessment of the aim of the study was implemented in line with six objectives as follows:

- Assess the records management infrastructure in terms of policy, standards, procedures, tools, and systems to support TEITI, which aimed to establish the presence of the records and archives management in the country;
- Analyse records management processes that support EITI implementation, which explore how public institutions, particularly those that participate in TEITI, adopted and implements the existing framework in directing their records management undertakings in line with the objectives of EITI;
- Determine the responsibilities for implementing and monitoring EITI in Tanzania by establishing who the stakeholders are and their engagement in the initiation and implementation of TEITI, including the management of similar records under their custody about extractive activities;
- Assess the availability and accessibility of records to support TEITI, which looked at different mechanisms and guidelines that facilitate information access and retrieval in line with the needs of information disclosure;
- Establish resource allocation to manage extractive industry records to support TEITI and determine if records management activities are planned, monitored, and resources appropriately;
- Determine staff capacity and competencies to manage records of the extractive industry to establish presences of adequate and competent staff to carry out records management activities professionally.

The results gathered about the above objectives establishes the degree to which the records management can facilitate or hinder disclosure of the value chain information of the extractive

industries and ultimately make transparency and accountability in the extractive sector a reality or fantasy. Despite a well-developed records and archives management framework in Tanzania, the study results revealed that the government institutions involved in TEITI did not utilize the existing records management framework to integrate records management in the initiative. The study registered challenges the TEITI faces as a result of this which includes: incomplete and inaccurate data generated by government agencies about the returns received from the mining companies, difficulties retrieve data about mining companies, delays in issuing reconciliation reports, inability to manage extractive sector records throughout their complete cycle. Based on the study findings, this study concludes that EITI will not succeed in releasing its goal of bringing about transparency and accountability in the extractive sector in Tanzania until its management incorporates records management as a critical component of the initiative. The study proposes a framework upon which the TEITI Committee, institutions and governments can apply to integrate records management in the EITI.

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## **Annexes**

### **Annexe I: The EITI principles**

1. We share a belief that the prudent use of natural resource wealth should be an important engine for sustainable economic growth that contributes to sustainable development and poverty reduction, but if not managed properly, can create negative economic and social impacts.
2. We affirm that the management of natural resource wealth for the benefit of a country's citizens is in the domain of sovereign governments to be exercised in the interests of their national development.
3. We recognise that the benefits of resource extraction occur as revenue streams over many years and can highly price dependent.
4. We recognise that a public understanding of government revenues and expenditure over time could help public debate and inform choice of appropriate and realistic options for sustainable development.
5. We underline the importance of transparency by Governments and companies in the extractive industries and the need to enhance public financial management and accountability
6. We recognise that achievement of greater transparency must be set in the context of respect for contracts and law.
7. We recognise the enhanced environment for domestic and foreign direct investment that financial transparency may bring.
8. We believe in the principle and practice of accountability by government to all citizens for the stewardship of revenue streams and public expenditure.

9. We are committed to encouraging high standards of transparency and accountability in public life, government operations and in business
10. We believe that a broadly consistent and workable approach to the disclosure of payments and revenues is required, which is simple to undertake and to use.
11. We believe that payments' disclosure in a given country should involve all extractive industry companies operating in that country.
12. In seeking solutions, we believe that all stakeholders have important and relevant contributions to make – including Governments and their agencies, extractive industry companies, Service companies, multilateral organisations, financial organisations, investors and non-governmental organisations.

*Source: EITI (2003)*

## **Annexe II: The EITI requirements.**

1. Oversight by the multi-stakeholder group: It requires information regarding government engagement; industry engagement; civil society engagement; the establishment and functioning of a multi-stakeholder group; and an agreed work plan with clear objectives for EITI implementation, and a timetable that is aligned with the deadlines established by the EITI Board.
2. Legal and institutional framework, including allocation of contracts and licenses: The EITI requires implementing countries to disclosures of information related to the rules for how the extractive sector is managed, enabling stakeholders to understand the laws and procedures for the award of exploration and production rights, the legal, regulatory and contractual framework that apply to the extractive sector, and the institutional responsibilities of the State in managing the sector. The EITI requires information related to a transparent legal framework and award of extractive industry rights include a legal framework and fiscal regime; license allocations; register of licenses; contracts; beneficial ownership; and state-participation in the extractive sector.
3. Exploration and production: The EITI require disclosures of information related to exploration and production, enabling stakeholders to understand the potential of the sector. The EITI Requirements related to transparency in exploration and production activities include information about exploration activities; production data; and export data.
4. Revenue collection: The EITI requires a comprehensive reconciliation of company payments and government revenues from the extractive industries. The EITI Requirements related to revenue collection include comprehensive disclosure of taxes and revenues; sale of the state's share of production or other revenues collected in kind; infrastructure provisions and barter arrangements; transportation revenues; SOE transactions; subnational payments; the level of disaggregation; data timeliness; and data quality.

5. Revenue allocations: The EITI requires disclosures of information related to revenue allocations, enabling stakeholders to understand how revenues are recorded in the national and where applicable, subnational budgets. The EITI Requirements related to revenue allocations include distribution of revenues; subnational transfers; and revenue management and expenditures.
6. Social and economic spending: The EITI requires disclosures of information related to social expenditures and the impact of the extractive sector on the economy, helping stakeholders to assess whether the extractive sector is leading to the desired social and economic impacts and outcomes. The EITI requires information related to social and economic spending such as social expenditures by companies; SOE quasi-fiscal expenditures; and an overview of the contribution of the extractive industry to the economy.
7. Outcomes and impact: The EITI require information related to outcomes and impact seek to ensure that stakeholders are engaged in dialogue about natural resource revenue management. EITI Reports lead to the fulfilment of the EITI Principles by contributing to wider public debate. It is also vital that lessons learnt during implementation are acted upon, that discrepancies identified in EITI Reports are explained and, if necessary, addressed, and that EITI implementation is on a stable, sustainable footing, and

*Source: EITI International Secretariat (2017:12-38),*

**Annexe III: The EITI participating countries**

1. Afghanistan
2. Albania
3. Armenia
4. Argentina
5. Burkina Faso
6. Cameroon
7. Central African Republic
8. Chad
9. Colombia
10. Côte d'Ivoire
11. Democratic Republic of Congo
12. Dominican Republic
13. Ecuador
14. Ethiopia
15. Germany
16. Ghana
17. Guatemala
18. Guinea
19. Guyana
20. Honduras
21. Indonesia
22. Iraq
23. Kazakhstan
24. Kyrgyz Republic
25. Liberia
26. Madagascar
27. Malawi
28. Mali
29. Mauritania
30. Mexico
31. Mongolia
32. Mozambique
33. Myanmar
34. Netherlands
35. Niger
36. Nigeria
37. Norway
38. Papua New Guinea
39. Peru
40. Philippines
41. Republic of the Congo
42. Sao Tome and Principe
43. Senegal
44. Seychelles
45. Sierra Leone
46. Suriname
47. Tajikistan
48. Tanzania
49. Timor-Leste
50. Togo
51. Trinidad and Tobago
52. Uganda
53. Ukraine
54. United Kingdom
55. Zambia

Source: <https://eiti.org/countries>

## **Annexe IV: Interview guides**

### **A. TEITI Committee**

1. Did TEITI incorporate records management in the development and implementation of TEITI framework?
2. Does TEITI's organisation structure include the records management function?
3. Did TEITI include records management function in the proposed organisation structure awaiting approval.?
4. What guidelines does TEITI Secretariat use in managing records generated or received while conducting her activities?
5. Did TEITI Secretariat develop retention and disposal schedules and apply the guideline for its records?
6. What are the negative impacts faced by the Committee and the Secretariat for not considering records management in her activities?
7. How does the TEITI Committee ensure the accuracy and completeness of the information provided by the mining companies and government agencies?
8. Is there any occasion the reconciler reported problems of inaccuracy and incompleteness of documents submitted?
9. How does TEITI ensure mining companies and government agencies submit accurate and complete information for reconciliation reports?" How is the information submitted to TEITI?
10. Are the extractive companies compelled to have a records management program to guarantee the availability of information required to support TEITI?
11. Did the Committee hold any company accountable for not providing accurate and complete records as required by the Act?
12. Who manages the raw data and records after preparations of reconciliation reports are completed?
13. Did the Committee provide any instructions on how the Secretariat should manage records?

14. How do you manage the semi-current records relating to the mining sector? Do you have procedures for file closure?
15. What is the TEITI Committee's role in implementing EITI in Tanzania?
16. How is the TEITI Committee addressing records management in its coordination role?
17. Which agencies or institutions are involved in the implementation of TEITI?
18. How were the stakeholders engaged in the planning and implementing records management to support TEITI?
19. Why did you not engage stakeholders from the commencement and implementation of TEITI?
20. Does the Committee have guidelines for information disclosure in the mining sector?
21. Did TEITI Committee put in place guidelines for information classification?
22. Did TEITI Committee put in place a system to support accessibility and availability of records related to mining licenses?"

**B. Senior Officer Records and Archives Management Department (RAMD)**

1. To what extent RAMD was involved in the planning, initiation and implementation of TEITI?
2. When the government decides to create new intuitions how do you know that and how to you do you starting help them to put in the records management systems?
3. How about installing new system for the institutions under the Ministries for example The Tanzania Mining Commission under the Ministry of Minerals?
4. Did you get a request from the Tanzania Mining Commission?
5. Does RAMD influence or mobilize resources for records management in the public service?
6. What challenges does RAMD face in implementing its mandate?

7. Does RAMD hold accountable office that do not operated in accordance to the introduced guidelines and procedures?
8. Transparency and accountability do not only require availability of records but those which its content can't real lead to transparency and accountability. Does RAMD in the process of carry out M&E do records audit?
9. How does the current records management framework address this paradigm shift to electronic records management?
10. I am trying to see how records management can be incorporated (be part and parcel) in all transparency and accountability initiatives. What recommendations can you make to contribute towards achieving this aim?
11. In planning and implementing electronic records management how has RAMD ensure that electronic born records reached the National Archives?
12. What would say in general term about the status of accessibility of records in the public service in relation to transparency and accountability?
13. Is RAMD mandated to develop guidelines regarding which information should be made public and which ones should not and to what level.
14. Do we have these guidelines and procedures in place?

**C. Records Management Officer – Mining Commission**

1. Does Mining Commission have policies, procedures, and guidelines for records management?
2. Does the Mining Commission have retention and disposal schedules for records related to mining licenses and contracts?
3. Does the Mining Commission have retention and disposal schedules for records related to mining licenses and contracts?
4. What systems and tools do the Commission use in the process of allocating mining licenses? What procedures does the Commission apply?
5. How do you manage the license applicants' hard copy records?
6. How sufficient are the registry spaces to manage records of the mining activities?



7. How does the location of your office registries support the handling and management of the records related to the mining sector?
8. How do you arrange the files in the registries to guarantee relaxed and quick retrieval?
9. How do you manage the semi-current records relating to the mining sector? Do you have procedures for file closure?
10. Do you have working tools such as file folders, cabinets, masks, aprons and other working tools?
11. Do you have working tools such as file folders, cabinets, masks, aprons and other working tools?
12. How do you manage the security of records?
13. How do you monitor and evaluate your records management programme to ensure it is consistent with the policy requirements of records management in the public sector?
14. How do ICT departments collaborate with the Registry of Licensing in implementing TEITI and records management related activities?
15. How did you engage RAMD in your records management activities?

**D. Manager - ICT and Mining Licenses Mining Commission**

1. What policies, standards, procedures, tools and systems do you have in place that supports lensing records to support TEITI?
2. What are your responsibilities in the implementation of TEITI? Do you in any way link your activities with TEITI? Have you ever had communication or meeting regarding their activities and how it links to yours?
3. Does the department have a workplan plan for records management activities?
4. How available and access are the records?
5. How is the staff capacity and competencies to manage licensing process and record result thereafter?
6. What challenges do you face in implementing your responsibilities?
7. What recommendations can you make to improv records management in support of TEITI?

**E. Manager, ICT – Mining Commission**

1. What are the existing procedures standards, procedures, tools, and systems for issuing mining licenses?
2. Do you have a checklist of all the information required in the process of applying for mining licenses?
3. How do you manage the licenses after there are issued?
4. Do you have guidelines on how long the license information should be kept on the portal?
5. Does the information of licenses in the physical files match the coding/file number of the sample in the electronic system that manages the licenses?
6. About access to information regarding mining licenses, because of transparency and accountability, I understand that all licenses are to be made public, were are you with this?
7. Why the upgrade of the system was completed?
8. As we now talk of transparency and accountability. How easy is the retrievability of the licensing information?
9. Please let me know about the support you have for the system. Is the system open-source or proprietary?
10. To what extent do you involve those responsible with records management in your meeting to discuss your workplace? Do you involve them?
11. Does the Registry have a representative in your departmental meetings so that there is a chance to talk about records management issues for licensing records?
12. To what extent did you involve records management staff (office) in the customization of the Flex Cadaster system?
13. Do you think that there is anything which is not going well because the Records Management aspect was not involved in the customization of the system?
14. Regarding the budget, do we have budget lines related to records management?
15. You do your budget in relation to the annual work plan. Does it mean that in the annual work plan there are not records management activities that is the reason you have no budget line for records management?

16. What can you say about staff competencies and skills to do the work in your department?
17. Do you have a formal training or Informal program in place to provide refresher training to your staff?
18. Did you receive any funding for training since you became a Commission?

**F. I-Tax responsible staff - TEITI Focal Person – Tanzania Revenue Authority (TRA)**

1. What system do you have in place for the management of payment records?
2. What taxes do the maiming companies pay?
3. Do you have procedure and guides for the use of the I-Tax systems (for internal staff and External Users – Taxpayers)?
4. Did the I-Tax system start before TEITI? If yes how did TEITI engaged TRA to make sure that the message on what information will be required for reconciliation is passed on and considered by the systems people (whether there was a need for a special module)?
5. These recommendations came after TEITI had started to operate. Was TRA involved as a key stakeholder when TEITI started to operate?
6. Do you have procedures on how long should records of the taxpayers be kept (retention schedules)?
7. Is there any link now or later that is envisioned to be linked to the National Archives?
8. How do you work with TEITI?
9. Has this problem been corrected?
10. How easy is it in using the I-Tax system to generate data needed for TEITI reporting?
11. Do you have resources to support the I-Tax systems management?
12. Do you have any training program for staff managing the system?
13. What challenges do you face in implementing your responsibility for supporting TEITI?

14. Why are you saying that the companies mixed up the payments while you explained right before that payment are made using control number which is linked with specific types of taxes?

**G. Secretary and Records Management Staff – Regional Mines Office Dodoma**

1. What guidelines do you use to manage licensing records of the small miners and companies served by the RMO?
2. How sufficient are the registry spaces to manage records of the mining activities?
3. How does the location of your office registries support the handling and management of the records related to the mining sector?
4. How do you arrange the files in the registries to guarantee relaxed and quick retrieval?
5. How do you manage the semi-current records relating to the mining sector? Do you have procedures for file closure?
6. Do you have working tools such as file folders, cabinets, masks, aprons and other working tools?
7. How do you manage the security of records?
8. How do you monitor and evaluate your records management programme to ensure it is consistent with the policy requirements of records management in the public sector?
9. How did you engage RAMD in your records management activities?
10. How are the licence records in hardcopy format accessible and easily retrievable?

**H. Auditor, TEITI Unit – Controller and Auditor General (CAG) Office**

1. How many times has the office of the CAG been engaged to reconcile discrepancies identified from the TEITI annual reconciliation reports?
2. In inspecting the attachments (evidence of the transactions), - which are the records - what can you say about their completeness and accuracy?
3. Given the CAG oversight role, what is your opinion regarding records management?

4. How many times has the office of CAG been engaged to carry out reconciliation audits?
5. This last report the 2015/2016 report in which the discrepancy was 30 billion shillings, was records management the issue?
6. Another dimension you were talking about was the management of records after reconciliation is done.
7. In your opinion, do you think records management was given a due consideration in the initiation and implementation of TEITI?
8. How do you speak about stakeholder engagement in this issue?

## **Annexe V: Focus groups guiding questions**

### **A. Archivists and Records Management Officers - Records and Archives Management department (RAMD)**

23. How is RAMD implementing its mandate of developing components of records management for public offices?
24. How did RAMD disseminate records management policy, procedures and guidelines to public offices?
25. How does RAMD implement her mandate in new and existing government institutions, especially those in the mining sector?
26. How does RAMD ensure public offices adopt and implement records management directives—the policy, guidelines and procedures?
27. Did RAMD implement file audit as part of the M&E to check on the accuracy and completeness of records and ascertain if the content matched the functions to support the requirements of transparency and accountability?
28. How was RAMD engaged in establishing TEITI to ensure it adopted and implemented the country-wide records management framework?
29. How did RAMD implement records management improvement in the Mining Commission?
30. How was RAMD involved in determining specifications, installation and customization of the Cadastre system of the Mining Commission?
31. Is RAMD involved in overseeing records management of the private sector, specifically the mining companies?
32. What guidelines and procedures did RAMD put in place for records maintenance and handling in the public offices?
33. Was RAMD involved in the TEITI initiative to incorporate records management as an essential component in the process?
34. What do you think were the reasons that RAMD was not involved or not taking a proactive measure to engage with TEITI as one of the public institutions?

35. How does RAMD mobilize resources for records management activities in the public sector?

36. What challenges does RAMD face in implementing its mandate?

**B. The staff of the TEITI Secretariat**

1. How and when the Secretariat will take the role of managing the raw data and records used by the reconciler?
2. How do you manage the security of records?
3. Which agencies or institutions are involved in the implementation of TEITI?
4. How is information is made available and accessible within TEITI?
5. How does TEITI help information seekers who cannot access the TEITI website and those who cannot read the bulky reconciliation reports?
6. How are the licence records in hardcopy format accessible and easily retrievable?

**C. Records Management Staff - Tanzania Revenue Authority (TRA)**

1. Does TRA have policy, procedures and guidelines used to direct records management function?
2. What do the colours of the file folders signify”? Is there a guideline on the application of the colour-coded files?
3. Does TRA have documented procedures for internal and external users of I-Tax the system?
4. Does TRA have and operationalized records retention schedules for taxpayers’ records?
5. What procedures, systems, and guidelines do TRA use in the creation and capture of taxpayer’s records, such as the mining companies?
6. Does the I-Tax system have documented procedures for internal and external users of the systems?
7. How sufficient are the registry spaces to manage records of the taxpayers files?

8. How does the location of your office registries support the handling and management of the records related to the mining sector?
9. How do you arrange the files in the registries to guarantee relaxed and quick retrieval?
10. How do you manage the semi-current records relating to the mining sector? Do you have procedures for file closure?
11. Do you have working tools such as file folders, cabinets, masks, aprons and other working tools?
12. How do you manage the security of records?
13. How did you engage RAMD in your records management activities?
14. What has been the consequences of not engaging stakeholders in implementing TEITI and records management activities?



## **Annexe VI: Observation guide**

### **A:uring interviews**

1. Body language
2. Reactions, mood

### **B: Physical encounters**

1. Presence of copies of policy documents, procedures manuals, standards, and guidelines, records control and tracking tools, retention schedules.
2. Storage equipment: Filing cabinets, File Folders.
3. Working tools.
4. Registry arrangements: File arrangement, Elegance
5. Training program documents.
6. Registry locations.
7. Observations on demonstration on file/records retrieval from physical registries and electronic systems.
8. Security of records: the presence of fire extinguishers, security of registry door and electronic system.

## Annexe VII: Ethical clearance



Department of Information Science

College of Human Sciences

Date: 03 February 2014

**Proposed title:** A framework for integrating records management into the open government initiative in Tanzania

**Principal investigator:** Lyaruu Titus Michael

**Student number:** 53339975

**Reviewed and processed as:** Class approval (see paragraph 10.7 of the UNISA. Guidelines for Ethics Review)

**Approval status recommended by reviewers:** Approved

The Research Ethics Committee of the Department of Information Science in the College of Human Sciences at the University of South Africa has reviewed the proposal and considers the methodological, technical and ethical aspects of the proposal to be appropriate to the tasks proposed. Approval is hereby granted for TM, Lyaruu (53339975) to proceed with the study in strict accordance with the approved proposal and the ethics policy of the University of South Africa.

In addition, the candidate should heed the following guidelines:

- To only start this research study after obtaining informed consent from the interviewees
- To carry out the research according to good research practice and in an ethical manner
- To maintain the confidentiality of all data collected from or about research participants, and maintain security procedures for the protection of privacy
- To notify the committee in writing immediately if any adverse event occurs.

Kind regards




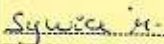

A handwritten signature in black ink, appearing to read "SC Ndwandwe", with a stylized flourish at the end.

Mr SC Ndwandwe  
Chair: Research Ethics Committee  
Department of Information Science  
Tel + 2712 429 6037



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Preller Street, Muckleneuk Ridge, City of Tshwane  
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## Annexe VIII: Research permits

UNITED REPUBLIC OF TANZANIA	
TANZANIA COMMISSION FOR SCIENCE AND TECHNOLOGY (COSTECH)	
	 
	
<b>Permit No.</b>	2019-404- NA-2019- 161
<b>Date</b>	8 <sup>th</sup> July 2019
<b>Researcher's Name</b>	Titus M. Lyaruu
<b>Nationality</b>	Tanzanian
<b>Research Title</b>	Integrating Records Management into the Extractive Industries Transparency Initiative in Tanzania.
<b>Research Area(s)/Region(s)</b>	Dodoma, Dar es Salaam
<b>Validity</b>	From: 8 <sup>th</sup> July 2019 to 8 <sup>th</sup> July 2020
<b>Local contact/collaborator (with affiliated institution)</b>	Mariam Mgaya, Director, Tanzania Extractive Industries Transparency Initiative (TEITI) Ministry of Mineral, Dodoma
 <b>PROGRAM OFFICER</b>	 <b>For: DIRECTOR GENERAL</b>
<b>IMPORTANT REQUIREMENTS</b> <ul style="list-style-type: none"> <li>Research permit that involve collecting human, plant or animal materials / data that will be exported outside Tanzania must submit a signed Material Transfer Agreement (MTA), Data Transfer Agreement (DTA) between Tanzania host institution and the foreign counterpart. The MTA/DTA will indicate terms for collecting, storing/managing, transporting, disposal or returning of the materials/DATA to Tanzania after the closure of the research project.</li> <li>Any patent or intellectual property and royalty emanating from any research approved by the National Research Registration Committee (NRRC) shall be owned as stipulated in the research proposals and in accordance with the IP policy of the respective research institutions.</li> <li>All researchers are required to report to a Regional Administrative Secretary (RAS) of the study area and present the introduction letter and activity schedule(plan) prior starting any research activity.</li> <li>All researchers are required to submit quarterly progress reports and all relevant publications made after completion of the research.</li> <li>All communications should be addressed to COSTECH Director General through <a href="mailto:clearance@costech.or.tz">clearance@costech.or.tz</a>; +255 (022) 2771358. Terms and conditions of the permit are found at <a href="http://www.costech.or.tz">www.costech.or.tz</a></li> </ul>	

**UNITED REPUBLIC OF TANZANIA**  
**MINISTRY OF MINERALS**

Telegrams "MADINI"  
Telephone +255-26 2320051  
Fax No: + 255 26 2322282  
E-mail: ps@madini.go.tz  
In reply please quote:



Kikuyu Avenue,  
P.O. Box 422,  
**40474 DODOMA.**

Ref. No. **BA. 254/339/01/54**

**2nd April, 2019**

**Mr. Titus M. Lyaruu,**  
Tanzania Public Service College,  
P. O. Box 2574,  
**DAR ES SALAAM.**

**RE: REQUEST TO CONDUCT RESEACH AT THE MINISTRY**  
**OF MINERALS**

Please refer to your letter dated 29<sup>th</sup> March, 2019 concerning the above mentioned subject.

Kindly be informed that your request to conduct research at the Ministry of Minerals has been granted for 7 months from 2<sup>nd</sup> April, 2019.

Sincerely,

  
S. Kiwelu

**For: PERMANENT SECRETARY**

**C.C. Principal,**  
Tanzania Public Service College,  
P. O. Box 2574,  
**DAR ES SALAAM.**

THE UNITED REPUBLIC OF TANZANIA  
**MINISTRY OF MINERALS**

**MINING COMMISSION**

Telegrams: **"MINERALS"**  
Telephone: + 255-262322051  
Fax: +255-262322282  
Email: ceo@tumemadini.go.tz



P.O.Box 2292,  
**DODOMA.**

In reply please quote:  
Ref.No. BA 253/339/01/25

13<sup>th</sup> August, 2019

**Mr. Titus M. Lyatuu,**  
P.O.Box 2574,  
**DAR ES SALAAM.**  
53339975@mylife.unisa.ac.za

Ref: **CONDUCTING RESEARCH AT THE MINING COMMISSION  
OF THE MINISTRY OF MINERALS**

Reference is made to your letter dated 02<sup>nd</sup> August, 2019 and the letter with reference No. BA 254/339/01/54 dated 02<sup>nd</sup> April, 2019 for above captioned subject.

The Mining Commission has granted permission to conduct research titled ***Integrating Records Management into the Extractive Industries Transparency Initiative in Tanzania*** within one (1) month from 18<sup>th</sup> August 2019.

Thank you for your cooperation.

A handwritten signature in blue ink, appearing to read 'Yahya I. Samamba'.

Eng. Yahya I. Samamba  
**ACTING EXECUTIVE SECRETARY**



THE UNITED REPUBLIC OF TANZANIA  
PRESIDENT'S OFFICE

Telephone: (+255) 22 2152875  
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Records and Archives Management Department,  
3 Vijibweni Street,  
P.O. Box 2006,  
DAR ES SALAAM.

In reply please quote:

Ref. No: CA.15/207/01A/38

22<sup>nd</sup> March, 2019

Mr Titus Lyaruu,  
Tanzania Public Service College,  
P.O. Box 2574,  
**DAR ES SALAAM.**

**RE: PERMISSION TO CONDUCT RESEARCH AT THE RECORDS AND  
ARCHIVES MANAGEMENT DEPARTMENT**

Please refer to the heading above

2. The President's Office, Records and Archives Management Department has received your letter dated 20<sup>rd</sup> March, 2019.
3. Kindly be informed that, the Department has accepted and granted to conduct research at Records and Archives Management Department (RAMD) as per the request.
4. The Department will provide necessary support to enable you to achieve your research objective(s).

  
Emilian Muungano

For: **ACTING DIRECTOR**  
**RECORDS AND ARCHIVES MANAGEMENT DEPARTMENT**



## **TANZANIA REVENUE AUTHORITY**

GA.118/435/01/08

23<sup>rd</sup> August, 2019

Mr. Titus M. Lyaruu,  
University of South Africa,  
Preller St. Muckleneuk Ridge,  
P.O.Box 392,  
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[53339975@mylife.unisa.ac.za](mailto:53339975@mylife.unisa.ac.za)  
+251 923298124

### **RE: RESEARCH AT THE TANZANIA REVENUE AUTHORITY**

Please refer to your letter dated **02<sup>nd</sup> August, 2019** requesting to conduct research at the Tanzania Revenue Authority on **"Integrating Records Management into the Extractive Industries Transparency Initiative in Tanzania."**

You asked for a permission to have a Focus Groups Discussions (FGD) with Records Management Staff, one to one interviews with Supervisors of the Registry, and Staff responsible with the management of tools and systems for revenue and loyalty collection from the mining companies.

We are pleased to inform you that your request has been accepted.

You will be required to report to the Commissioner for Large Taxpayers – TRA Mapato House Dar es salaam for further processes on **26<sup>th</sup> August, 2019** with your ID for verification.

  
Felisia Nkane

**FOR: DIRECTOR FOR HUMAN RESOURCES AND ADMINISTRATION**

C.C: (1) Commissioner for Large Tax Payers  
(2) Manager Training and Development

**ISO 9001 : 2015 Certified**

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**THE UNITED REPUBLIC OF TANZANIA  
NATIONAL AUDIT OFFICE**



Office of the Controller and Auditor General, P.O. Box 950, DODOMA Telegram: "Ukaguzi"  
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REF: FA.249/335/01/F.105

22 August, 2019

Titus M. Lyaruu  
C/o Economic Commission for Africa (UNECA),  
P. O. Box 3001,  
Addis Ababa,  
**ETHIOPIA**

**RE: PERMISSION TO CONDUCT RESEARCH AT THE NATIONAL AUDIT OFFICE**

Please make reference to your letter dated 10 August, 2019 concerning the above subject matter regarding your request to conduct research at the National Audit Office towards a Doctors of Philosophy (PhD) in Information Science.

I am glad to inform you that permission has been granted for you to conduct research at the National Audit Office and since your research is on exploring the integration of records management into the Tanzania Extractive Industries Transparency Initiative you will be attached to the Extractive Industries Unit at the National Audit Office from 22 through 29 August, 2019 as you requested.

You are required to report at our Administration office at our NAOT building Dodoma first floor office number 115 or 118 with this letter for further details.

Congratulations and welcome to National Audit Office.

Sincerely yours

Suzanne C. Kibozi (PhD),

**For: CONTROLLER AND AUDITOR GENERAL**

Cc: Head of Extractive Industries Unit,  
National Audit Office - Please accord him the necessary assistance